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COMPARATIVE STATISTICS OF PUBLIC FINANCE

1945 and 1951 to 1959

(Fiscal years ended nearest to December 31st)

Federal, Provincial and Municipal
Governments

DOMINION BUREAU OF STATISTICS



DOMINION BUREAU OF STATISTICS
Public Finance and Transportation Division
Public Finance Section

Volume I
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1945 and 1951 to 1959

Volume II
DIRECT AND INDIRECT DEBT
1945 and 1951 to 1958

(Fiscal years ended nearest to December 31st)

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FOREWORD

The comparative statistics of public finance, presented in this publication, were compiled by the Public Finance Section of the Dominion Bureau of Statistics. They were initially published in two volumes for the Department of Finance of the Government of Canada for use at the meeting of Dominion-Provincial Ministers of Finance and Provincial Treasurers held in Ottawa on the 15 and 16 October, 1959.

It has been evident for some time that there is a need for a periodic summarization of the public finance statistics published by the Dominion Bureau of Statistics in its annual series. This comparative data, already available, is therefore published here as a short historical summary. It is to be re-issued at five year intervals in similar but expanded form.

N.B.

November 6, 1959.

WALTER E. DUFFETT,
Dominion Statistician.



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COMPARATIVE STATISTICS OF PUBLIC FINANCE

1945 and 1951 to 1959

(Fiscal years ended nearest to December 31st)

Volume I — Revenue and Expenditure

This special compilation of comparative statistics of public finance has been prepared in two volumes. Volume II contains data on direct and indirect debt for the years 1945 and 1951 to 1958, from 1954 to 1958 in detail. The compilation extends, to the latest year for which available, the data published in the first two volumes of a similar compilation (four volumes) prepared for the Federal-Provincial Conference held in 1955, and follows the classifications and concepts used by the Dominion Bureau of Statistics in its regular reports on financial statistics of governments. The revenue and expenditure of the Government of Canada for the years 1945, 1951 and 1952 have been revised. Following further research in the field of public finance statistics, certain refinements were introduced in the federal sector. Further details concerning the bases of presentation may be obtained by reference to the official publications of the Dominion Bureau of Statistics dealing with federal, provincial and municipal government finance statistics.

As in Volume I of the previous compilation, this revenue and expenditure data is given on a combined basis for all levels of government, and in a comparative form for each level of government. The sections are as follows:

- Section I — All governments combined—1945 and 1951 to 1958
- Section II — Government of Canada—1954 to 1958
- Section III — Provincial Governments—1954 to 1959
- Section IV — Municipal Governments—1954 to 1959

The statistics for the federal and provincial governments are based on final information contained in the official Public Accounts which have been issued to date up to and including 1957, which covers the fiscal year ended March 31st, 1958. The 1958 data have been compiled from preliminary information for the fiscal year ended March 31st, 1959, as contained in budget speeches and other related official documents. Similarly, the 1959 data are based on official estimates of the provincial governments for the fiscal year ending March 31st, 1960.

In the case of municipal governments these data are based primarily on official published reports of the provinces supplemented by information from individual municipal reports and from

preliminary returns filed with the Dominion Bureau of Statistics by selected municipalities in each province. As not all of the 1957 statistics are available at this time, some data for that year have had to be estimated. Similarly the 1958 and 1959 data for municipal governments are estimates based on preliminary returns and on projections of the latest final figures in relation to general trends reflected in the preliminary reports which have been filed for that year.

The ordinary revenues and expenditures of municipal utilities and enterprises, hospitals, libraries and certain special areas are not included nor is capital expenditure on municipal utilities and enterprises; only surpluses, deficits and levies thereof actually taken into the municipal accounts are reflected. Education expenditure is included at the amount of local taxation plus capital expenditure, less debt service (which appears under debt charges, except for minor amounts which cannot be identified).

Property taxes include all municipal and school taxes levied on real and personal property, its use and occupancy, as well as business taxes. There is no taxation of property for education levied by municipalities in Newfoundland. Grants in lieu of property taxes paid by the federal or provincial governments in respect of general government owned properties are shown separately on tables dealing with municipal revenues. Grants in lieu of property taxes from federal and provincial enterprises have been included under taxation, as many municipalities report them there as a result of statutory or regulatory direction and the amount separately reported would not be indicative of the actual situation.

Supplementing the revenue and expenditure statements are special statements showing transfer payments between the federal and provincial and provincial and municipal governments. These data are analyzed according to the nature or purpose of the expenditure by each government concerned. Such transfer payments are comprised principally of two types of expenditure, namely, those in the nature of general grants or subsidies including the federal-provincial tax rental payments, which are not related to or predicated on expenditures for any particular service or function, and secondly, specific grants or subsidies which are directly related to the cost of or expenditure on particular services rendered by the receiving government.

In this presentation only the general grants, subsidies and tax rental payments are reflected in the revenue of the receiving government. All other transfer payments are deducted from the expenditures of the receiving government to which they are related. Similarly, institutional revenues and interest earnings have been deducted from related expenditures. Thus the expenditure tables reflect the "net" cost of the various services to each level of government.

Expenditures on capital account for the construction or acquisition of property, public works and other projects are combined with current or ordinary expenditures. Receipts in respect of such capital account transactions such as grants, contributions or other recoveries of amounts expended are also deducted from related expenditures.

Provision for debt retirement, including both principal instalments and sinking fund provisions, has been omitted from expenditure totals and the amounts omitted are reflected at the foot of each table affected.

Reference to the tables reconciling total revenues and expenditures appearing in the Public Accounts of the federal and provincial governments with the statistics appearing herein will reveal these and other adjustments.

It should be noted also that the statistics for all governments combined include only revenues derived from the public and expenditures on services to the public. Intergovernmental transfer payments, as above described, are excluded in all instances, including grants or subsidies for general purposes and those for specific purposes. This is necessary to avoid duplication and to permit review of the relevant position of each level of government in light of its respective taxing and revenue producing power and authority.

These statistics were prepared in the Public Finance Section of the Public Finance and Transportation Division of the Dominion Bureau of Statistics.

August 11, 1959.

The interpretation of the symbols used in the tables throughout this publication is as follows:

- to indicate nil or amounts under \$500.
- .. to indicate figures not available.

SECTION I

ALL GOVERNMENTS COMBINED

(Fiscal years ended nearest to December 31,
1945, 1951 to 1958)

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**TABLE 1. Net General Revenue — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1945**

No.	Source	Federal	Provincial	Municipal	Total
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations	644,530	91	—	644,621
2	Individuals	686,586	340	—	686,926
3	Interest, dividends and other income going abroad	28,310	—	—	28,310
4	General sales	212,248	20,827	8,916	241,991
5	Motor fuel and fuel oil sales	29,836	59,566	—	89,402
6	Other sales	—	15,526	1,303	16,829
7	Excise duties and special excise taxes	425,353	—	—	425,353
8	Customs import duties	128,877	—	—	128,877
9	Real and personal property	—	5,636	277,669	283,305
10	Business	—	—	¹	—
11	Succession duties	21,448	24,727	—	46,175
12	Other	24,830	4,016	3,943	32,789
13	Total taxes	2,202,018	130,729	291,831	2,624,578
	Privileges, licences and permits:				
14	Liquor control and regulation	10	19,963	—	19,973
15	Motor vehicles	—	31,781	—	31,781
16	Natural resources	²	²	—	²
17	Other	11,686	46,788	6,341	64,815
18	Total privileges, licences and permits	11,696	98,532	6,341	116,569
19	Sales and services	³	³	—	³
	Receipts from government enterprises:				
	Own enterprises:				
20	Liquor boards and commissions	—	80,422	—	80,422
21	Other	89,876	59	17,074	107,009
22	In lieu of municipal taxes from federal and provincial government enterprises	—	—	¹	¹
23	Total receipts from government enterprises	89,876	80,481	17,074	187,431
24	Other revenue	653,877	12,017	29,943	695,837
25	Sub-total items 1 to 24	2,957,467	321,759	345,189	3,624,415
26	Non-revenue and surplus receipts	³	³	—	³
27	Total net general revenue after elimination of inter-government transfers	2,957,467	321,759	345,189	3,624,415

¹ Not separable from real and personal property taxes.² Not separable from item 17.³ Not separable from item 24.

**TABLE 1. Net General Revenue — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1951**

No.	Source	Federal	Provincial	Municipal	Total
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations	1, 141, 200	162, 992	—	1, 304, 192
2	Individuals	976, 988	65	—	977, 053
3	Interest, dividends and other income going abroad	55, 017	—	—	55, 017
4	General sales	597, 769	90, 675	27, 774	716, 218
5	Motor fuel and fuel oil sales	—	181, 827	—	181, 827
6	Other sales	—	35, 577	2, 283	37, 860
7	Excise duties and special excise taxes	517, 327	—	—	517, 327
8	Customs import duties	346, 365	—	—	346, 365
9	Real and personal property	—	7, 344	530, 787	538, 131
10	Business	—	—	¹	—
11	Succession duties	38, 208	34, 189	—	72, 397
12	Other	18, 167	53, 062	9, 622	80, 851
13	Total taxes	3, 691, 041	565, 731	570, 466	4, 827, 238
	Privileges, licences and permits:				
14	Liquor control and regulation	11	28, 362	—	28, 373
15	Motor vehicles	—	72, 594	—	72, 594
16	Natural resources	²	²	—	²
17	Other	15, 924	139, 456	12, 572	167, 952
18	Total privileges, licences and permits	15, 935	240, 412	12, 572	268, 919
19	Sales and services	³	³	—	³
	Receipts from government enterprises:				
	Own enterprises:				
20	Liquor boards and commissions	—	115, 053	—	115, 053
21	Other	39, 666	3, 429	29, 095	72, 190
22	In lieu of municipal taxes from federal and provincial government enterprises	—	—	¹	¹
23	Total receipts from government enterprises	39, 666	118, 482	29, 095	187, 243
24	Other revenue	189, 480	24, 399	48, 127	262, 006
25	Sub-total items 1 to 24	3, 936, 122	949, 024	660, 260	5, 545, 406
26	Non-revenue and surplus receipts	³	³	—	³
27	Total net general revenue after elimination of inter-government transfers	3, 936, 122	949, 024	660, 260	5, 545, 406

¹ Not separable from real and personal property taxes.

² Not separable from item 17.

³ Not separable from item 24.

**TABLE 1. Net General Revenue — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1952**

No.	Source	Federal	Provincial	Municipal	Total
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations	1, 276, 940	64, 946	—	1, 341, 886
2	Individuals	1, 225, 276	13	—	1, 225, 289
3	Interest, dividends and other income going abroad	53, 674	—	—	53, 674
4	General sales	704, 899	100, 968	29, 749	835, 616
5	Motor fuel and fuel oil sales	—	200, 549	—	200, 549
6	Other sales	—	38, 907	2, 519	41, 426
7	Excise duties and special excise taxes	508, 101	—	—	508, 101
8	Customs import duties	389, 442	—	—	389, 442
9	Real and personal property	—	7, 452	599, 798	607, 250
10	Business	—	—	1	—
11	Succession duties	38, 071	32, 725	—	70, 796
12	Other	24, 348	41, 869	13, 549	79, 766
13	Total taxes	4, 220, 751	487, 429	645, 615	5, 353, 795
	Privileges, licences and permits:				
14	Liquor control and regulation	11	30, 850	—	30, 861
15	Motor vehicles	—	80, 911	—	80, 911
16	Natural resources	2	2	—	2
17	Other	17, 240	169, 959	13, 864	201, 063
18	Total privileges, licences and permits	17, 251	281, 720	13, 864	312, 835
19	Sales and services	3	2	—	3
	Receipts from government enterprises:				
	Own enterprises:				
20	Liquor boards and commissions	—	125, 579	—	125, 579
21	Other	47, 003	3, 725	30, 903	81, 631
22	In lieu of municipal taxes from federal and provincial government enterprises	—	—	1	1
23	Total receipts from government enterprises	47, 003	129, 304	30, 903	207, 210
24	Other revenue	289, 672	25, 486	47, 129	362, 287
25	Sub-total items 1 to 24	4, 574, 677	923, 939	737, 511	6, 236, 127
26	Non-revenue and surplus receipts	3	3	—	3
27	Total net general revenue after elimination of inter-government transfers	4, 574, 677	923, 939	737, 511	6, 236, 127

¹ Not separable from real and personal property taxes.

² Not separable from item 17.

³ Not separable from item 24.

**TABLE 1. Net General Revenue — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1953**

No.	Source	Federal	Provincial	Municipal	Total
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations	1,246,787	49,110	—	1,295,897
2	Individuals	1,278,356	3	—	1,278,359
3	Interest, dividends and other income going abroad	53,761	—	—	53,761
4	General sales	732,527	108,263	33,863	874,653
5	Motor fuel and fuel oil sales	—	223,848	—	223,848
6	Other sales	—	43,560	2,602	46,162
7	Excise duties and special excise taxes	523,962	—	—	523,962
8	Customs import duties	407,312	—	—	407,312
9	Real and personal property	—	6,363	651,047	657,410
10	Business	—	—	¹	—
11	Succession duties	39,137	31,133	—	70,270
12	Other	14,442	44,019	12,971	31,842
13	Total taxes	4,296,284	506,299	700,483	5,503,066
	Privileges, licences and permits:				
14	Liquor control and regulation	11	31,831	—	31,843
15	Motor vehicles	—	88,172	—	88,172
16	Natural resources	2,979	194,937	—	197,916
17	Other	11,632	16,170	15,730	43,532
18	Total privileges, licences and permits	14,622	331,110	15,730	361,462
19	Sales and services	53,237	20,727	—	73,964
	Receipts from government enterprises:				
	Own enterprises:				
20	Liquor boards and commissions	—	124,262	—	124,262
21	Other	61,048	3,595	32,441	97,084
22	In lieu of municipal taxes from federal and provincial government enterprises	—	—	¹	¹
23	Total receipts from government enterprises	61,048	127,857	32,441	221,346
24	Other revenue	213,254	4,716	62,108	280,078
25	Sub-total items 1 to 24	4,638,445	990,709	810,762	6,439,916
26	Non-revenue and surplus receipts	11,489	2,709	—	14,198
27	Total net general revenue after elimination of inter-government transfers	4,649,934	993,418	810,762	6,454,114

¹ Not separable from real and personal property taxes.

**TABLE 1. Net General Revenue — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1954**

No.	Source	Federal	Provincial ¹	Municipal	Total
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations	1,066,586	48,988	—	1,115,574
2	Individuals	1,284,347	25,224	—	1,309,571
3	Interest, dividends and other income going abroad	61,264	—	—	61,264
4	General sales	715,269	128,590	37,491	881,350
5	Motor fuel and fuel oil sales	—	240,297	220	240,517
6	Other sales	—	42,583	2,520	45,103
7	Excise duties and special excise taxes	477,985	—	—	477,985
8	Customs import duties	397,228	—	—	397,228
9	Real and personal property	—	7,217	650,072	657,289
10	Business	—	—	58,267	58,267
11	Succession duties	44,768	40,663	—	85,431
12	Other	15,480	33,131	14,607	63,218
13	Total taxes	4,062,927	566,693	763,177	5,392,797
	Privileges, licences and permits:				
14	Liquor control and regulation	11	30,635	—	30,646
15	Motor vehicles	—	94,371	—	94,371
16	Natural resources	3,164	184,833	—	187,997
17	Other	12,370	17,421	17,168	46,959
18	Total privileges, licences and permits	15,545	327,260	17,168	359,973
19	Sales and services	46,544	22,654	—	69,198
	Receipts from government enterprises:				
	Own enterprises:				
20	Liquor boards and commissions	—	127,549	—	127,549
21	Other	50,840	3,450	33,816	88,106
22	In lieu of municipal taxes from federal and provincial government enterprises	—	—	2,432	2,432
23	Total receipts from government enterprises	50,840	130,999	36,248	218,087
24	Other revenue	174,554	5,274	59,182	239,010
25	Sub-total items 1 to 24	4,350,410	1,052,880	875,775	6,279,065
26	Non-revenue and surplus receipts	13,792	2,099	—	15,891
27	Total net general revenue after elimination of inter-government transfers	4,364,202	1,054,979	875,775	6,294,956

¹ Includes net general revenue of the territorial governments: Yukon 1,331 and Northwest Territories 430.

**TABLE 1. Net General Revenue — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1955**

No.	Source	Federal	Provincial ¹	Municipal	Total
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations	1,081,056	53,950	—	1,135,006
2	Individuals	1,288,100	30,208	—	1,318,308
3	Interest, dividends and other income going abroad	66,176	—	—	66,176
4	General sales	801,887	149,444	43,146	994,477
5	Motor fuel and fuel oil sales	—	269,429	238	269,667
6	Other sales	—	42,764	2,706	45,470
7	Excise duties and special excise taxes	509,658	—	—	509,658
8	Customs import duties	481,240	—	—	481,240
9	Real and personal property	—	7,375	698,925	706,300
10	Business	—	—	64,874	64,874
11	Succession duties	66,607	72,046	—	138,653
12	Other	16,771	39,540	18,385	74,696
13	Total taxes	4,311,495	664,756	828,274	5,804,525
	Privileges, licences and permits:				
14	Liquor control and regulation	10	32,710	—	32,720
15	Motor vehicles	—	114,264	—	114,264
16	Natural resources	3,973	256,905	—	260,878
17	Other	14,821	18,256	18,895	51,972
18	Total privileges, licences and permits	18,804	422,135	18,895	459,834
19	Sales and services	42,835	24,196	—	67,031
	Receipts from government enterprises:				
	Own enterprises:				
20	Liquor boards and commissions	—	139,167	—	139,167
21	Other	60,473	3,458	28,778	92,709
22	In lieu of municipal taxes from federal and provincial government enterprises	—	—	2,905	2,905
23	Total receipts from government enterprises	60,473	142,625	31,683	234,781
24	Other revenue	182,177	6,228	64,464	252,869
25	Sub-total items 1 to 24	4,615,784	1,259,940	943,316	6,819,040
26	Non-revenue and surplus receipts	51,941	2,226	—	54,167
27	Total net general revenue after elimination of inter-government transfers	4,667,725	1,262,166	943,316	6,873,207

¹ Includes net general revenue of the territorial governments: Yukon 1,477 and Northwest Territories 632.

**TABLE 1. Net General Revenue — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1956**

No.	Source	Federal	Provincial ¹	Municipal	Total
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations	1,335,637	62,161	—	1,397,798
2	Individuals	1,525,451	36,359	—	1,561,810
3	Interest, dividends and other income going abroad	76,447	—	—	76,447
4	General Sales	896,351	177,897	50,804	1,125,052
5	Motor fuel and fuel oil sales	—	300,546	299	300,845
6	Other sales	—	44,593	3,217	47,810
7	Excise duties and special excise taxes	538,076	—	—	538,076
8	Customs import duties	549,075	—	—	549,075
9	Real and personal property	—	8,030	808,746	816,776
10	Business	—	—	51,689	51,689
11	Succession duties	79,709	64,555	—	144,264
12	Other	18,271	38,633	9,859	66,763
13	Total taxes	5,019,017	732,774	924,614	6,676,405
	Privileges, licences and permits:				
14	Liquor control and regulation.....	11	33,343	—	33,354
15	Motor vehicles	—	127,503	—	127,503
16	Natural resources	4,667	287,905	—	292,572
17	Other	15,968	20,086	20,268	56,322
18	Total privileges, licences and permits	20,646	468,837	20,268	509,751
19	Sales and services	45,847	27,083	—	72,930
	Receipts from government enterprises:				
	Own enterprises:				
20	Liquor boards and commissions	—	153,801	—	153,801
21	Other	124,701	4,314	30,395	159,410
22	In lieu of municipal taxes from federal and provincial government enterprises	—	—	4,509	4,509
23	Total receipts from government enterprises	124,701	158,115	34,904	317,720
24	Other revenue.....	201,562	7,370	77,785	286,717
25	Sub-total items 1 to 24	5,411,773	1,394,179	1,057,571	7,863,523
26	Non-revenue and surplus receipts	29,405	2,387	—	31,792
27	Total net general revenue after elimination of inter-government transfers	5,441,178	1,396,566	1,057,571	7,895,315

¹ Includes net general revenue of the territorial governments: Yukon 1,373 and Northwest Territories 759.

TABLE 1. Net General Revenue — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1957

No.	Source	Federal	Provincial	Municipal (Prel.)	Total
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations	1,295,471	214,438	—	1,509,909
2	Individuals	1,634,789	41,295	—	1,676,084
3	Interest dividends and other income going abroad	64,334	—	—	64,334
4	General sales	878,962	183,159	52,424	1,114,545
5	Motor fuel and fuel oil sales	—	346,322	323	346,645
6	Other sales	—	48,496	3,264	51,760
7	Excise duties and special excise taxes	548,961	—	—	548,961
8	Customs import duties	498,069	—	—	498,069
9	Real and personal property	—	8,201	919,199	927,400
10	Business	—	—	53,843	53,843
11	Succession duties	71,608	52,645	—	124,253
12	Other	1,498	59,981	7,510	68,989
13	Total taxes	4,993,692	954,537	1,036,563	6,984,792
	Privileges, licences and permits:				
14	Liquor control and regulation	11	40,472	—	40,483
15	Motor vehicles	—	139,590	—	139,590
16	Natural resources	4,280	277,947	—	282,227
17	Other	16,935	20,238	21,719	58,892
18	Total privileges, licences and permits	21,226	478,247	21,719	521,192
19	Sales and services	57,291	28,401	—	85,692
	Receipts from government enterprises:				
	Own enterprises:				
20	Liquor boards and commissions	—	163,329	—	163,329
21	Other	78,114	3,911	30,809	112,834
22	In lieu of municipal taxes from federal and provincial government enterprises	—	—	6,299	6,299
23	Total receipts from government enterprises	78,114	167,240	37,108	282,462
24	Other revenue	216,884	8,544	83,457	308,885
25	Sub-total items 1 to 24	5,367,207	1,636,969	1,178,847	8,183,023
26	Non-revenue and surplus receipts	28,052	2,803	—	30,855
27	Total net general revenue after elimination of inter-government transfers	5,395,259	1,639,772	1,178,847	8,213,878

TABLE 1. Net General Revenue — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1958

No.	Source	Federal (Prel.)	Provincial (Prel.)	Municipal (Est.)	Total
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations	1,084,000	234,720	—	1,318,720
2	Individuals	1,519,000	47,000	—	1,566,000
3	Interest dividends and other income going abroad	60,000	—	—	60,000
4	General sales	867,000	180,895	55,602	1,103,497
5	Motor fuel and fuel oil sales	—	358,428	283	358,711
6	Other sales	—	52,600	3,333	55,933
7	Excise duties and special excise taxes	560,000	—	—	560,000
8	Customs import duties	486,000	—	—	486,000
9	Real and personal property	—	7,947	966,904	974,851
10	Business	—	—	63,204	63,204
11	Succession duties	73,000	54,015	—	127,015
12	Other	1,000	80,245	8,286	89,531
13	Total taxes	4,650,000	1,015,850	1,097,612	6,763,462
	Privileges, licences and permits:				
14	Liquor control and regulation .....	..	..	—	..
15	Motor vehicles	—	..	—	..
16	Natural resources .....	..	..	—	..
17	Other .....	..	..	21,753	..
18	Total privileges, licences and permits	¹	459,785	21,753	481,538
19	Sales and services	¹	¹	—	..
	Receipts from government enterprises:				
	Own enterprises:				
20	Liquor boards and commissions	—	169,070	—	169,070
21	Other	¹	¹	31,315	..
22	In lieu of municipal taxes from federal and provincial government enterprises	—	—	4,846	4,846
23	Total receipts from government enterprises	¹	..	36,161	..
24	Other revenue	404,000	44,157	80,940	529,097
25	Sub-total items 1 to 24	5,054,000	1,688,862	1,236,466	7,979,328
26	Non-revenue and surplus receipts	¹	¹	—	..
27	Total net general revenue after elimination of inter-government transfers	5,054,000	1,688,862	1,236,466	7,979,328

¹ Not separable from item 24.

**TABLE 2. Net General Expenditure — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1945**

No	Function	Federal	Provincial	Municipal	Total
		thousands of dollars			
1	Defence services and mutual aid	2,517,339	—	—	2,517,339
2	Veterans' pensions and other benefits	405,782	—	—	405,782
	Health:				
3	Hospital care	1,512	33,016	..	..
4	Other health	3,644	8,984	..	..
5	Total health	5,156	42,000	20,662	67,818
	Social Welfare:				
6	Aid to aged persons	41,335	19,051	..	..
7	Aid to unemployed and unemployables	63	3,583	..	..
8	Family allowances	174,353	—	—	174,353
9	National employment services	18,699	—	—	18,699
10	Other social welfare	15,547	18,156	..	..
11	Total social welfare	249,997	40,790	15,530	306,317
12	Education	8,459	70,060	107,862	186,381
13	Transportation and communications	45,742	78,253	47,398	171,393
14	Natural resources and primary industries	138,816	37,371	—	176,187
15	Debt charges (excluding debt retirement)	403,981	56,165	29,215	489,361
	Other expenditures:				
16	General government	62,554	21,571	40,286	124,411
17	Protection of persons and property	33,555	20,743	43,418	97,716
18	International co-operation and assistance	158,712	—	—	158,712
19	Other	932,969	9,193	39,049	981,211
20	Total other expenditures	1,187,790	51,507	122,753	1,362,050
21	Total net general expenditure excluding inter-government transfers	4,963,062	376,146	343,420	5,682,628
22	Debt retirement excluded from above	—	16,915	31,929	48,844

**TABLE 2. Net General Expenditure — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1951**

No.	Function	thousands of dollars			
		Federal	Provincial	Municipal	Total
1	Defence services and mutual aid	1,417,112	—	—	1,417,112
2	Veterans' pensions and other benefits	209,396	—	—	209,396
	Health:				
3	Hospital care	17,484	151,511	..	..
4	Other health	24,326	21,991	..	..
5	Total health	41,810	173,502	40,914	256,226
	Social Welfare:				
6	Aid to aged persons	156,144	39,602	..	..
7	Aid to unemployed and unemployables	483	14,357	..	..
8	Family allowances	322,317	—	—	322,317
9	National employment services	53,653	—	—	53,653
10	Other social welfare	12,346	38,081	..	..
11	Total social welfare	544,943	92,040	24,659	661,642
12	Education	19,198	196,029	283,149	498,376
13	Transportation and communications	119,911	301,459	122,768	544,138
14	Natural resources and primary industries	116,874	87,509	—	204,383
15	Debt charges (excluding debt retirement)	432,323	57,511	35,581	525,415
	Other expenditures:				
16	General government	239,924	45,230	55,151	340,305
17	Protection of persons and property	40,830	60,438	102,133	203,401
18	International co-operation and assistance	29,666	—	—	29,666
19	Other	308,264	38,455	121,743	468,462
20	Total other expenditures	618,684	144,123	279,027	1,041,834
21	Total net general expenditure excluding inter-government transfers	3,520,251	1,052,173	786,098	5,358,522
22	Debt retirement excluded from above	—	86,418	58,866	145,284

TABLE 2. Net General Expenditure — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1952

No.	Function	Federal	Provincial	Municipal	Total
		thousands of dollars			
1	Defence services and mutual aid	1, 916, 679	—	—	1, 916, 679
2	Veterans' pensions and other benefits	234, 319	—	—	234, 319
	Health:				
3	Hospital care	19, 557	166, 523	..	..
4	Other health	26, 241	25, 478	..	..
5	Total health	45, 798	192, 001	51, 750	289, 549
	Social Welfare:				
6	Aid to aged persons	342, 380	33, 138	..	..
7	Aid to unemployed and unemployables	211	12, 757	..	..
8	Family allowances	336, 496	—	—	336, 496
9	National employment services	56, 094	—	—	56, 094
10	Other social welfare	12, 346	48, 763	..	..
11	Total social welfare	747, 527	94, 658	26, 583	868, 768
12	Education	19, 104	221, 016	330, 914	571, 034
13	Transportation and communications	140, 781	369, 778	146, 795	657, 354
14	Natural resources and primary industries	162, 189	96, 811	—	259, 000
15	Debt charges (excluding debt retirement)	399, 509	57, 986	39, 134	496, 629
	Other expenditures:				
16	General government	167, 473	47, 625	62, 134	277, 232
17	Protection of persons and property	45, 356	66, 962	103, 378	215, 696
18	International co-operation and assistance	11, 641	—	—	11, 641
19	Other	300, 682	35, 840	146, 691	483, 213
20	Total other expenditures	525, 152	150, 427	312, 203	987, 782
21	Total net general expenditure excluding inter-government transfers	4, 191, 058	1, 182, 677	907, 379	6, 281, 114
22	Debt retirement excluded from above	—	112, 996	63, 968	176, 964

**TABLE 2. Net General Expenditure — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1953**

No.	Function	Federal	Provincial	Municipal	Total
		thousands of dollars			
1	Defence services and mutual aid	1, 816, 554	—	—	1, 816, 554
2	Veterans' pensions and other benefits	232, 440	—	—	232, 440
	Health:				
3	Hospital care	20, 781	182, 466	..	..
4	Other health	28, 569	26, 790	..	..
5	Total health	49, 350	209, 256	51, 321	309, 927
	Social Welfare:				
6	Aid to aged persons	359, 375	34, 686	..	..
7	Aid to unemployed and unemployables	176	15, 830	..	..
8	Family allowances	352, 514	—	—	352, 514
9	National employment services	58, 580	—	—	58, 580
10	Other social welfare	11, 210	52, 971	..	..
11	Total social welfare	781, 835	103, 487	27, 078	912, 420
12	Education	20, 372	233, 767	377, 795	631, 934
13	Transportation and communications	152, 854	355, 273	166, 864	674, 991
14	Natural resources and primary industries	172, 010	103, 735	—	275, 745
15	Debt charges (excluding debt retirement)	422, 054	53, 196	45, 345	520, 595
	Other expenditures:				
16	General government	207, 744	51, 506	73, 330	332, 580
17	Protection of persons and property	46, 995	76, 818	111, 196	235, 009
18	International co-operation and assistance	28, 694	—	—	28, 694
19	Other	306, 172	42, 714	157, 247	506, 133
20	Total other expenditures	589, 605	171, 038	341, 773	1, 102, 416
21	Total net general expenditure excluding inter-government transfers	4, 237, 094	1, 229, 752	1, 010, 176	6, 477, 022
22	Debt retirement excluded from above	—	81, 270	74, 867	156, 137

**TABLE 2. Net General Expenditure — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1954**

No.	Function	Federal	Provincial ¹	Municipal ²	Total
thousands of dollars					
1	Defence services and mutual aid	1, 723, 792	—	—	1, 723, 792
2	Veterans' pensions and other benefits	233, 256	—	—	233, 256
Health:					
3	Hospital care	22, 165	206, 351	..	..
4	Other	32, 336	28, 550	..	..
5	Total health	54, 501	234, 901	64, 689	354, 091
Social welfare:					
6	Aid to aged persons	374, 172	40, 165	..	..
7	Aid to unemployed and unemployables	612	19, 586	..	..
8	Family allowances	368, 986	—	—	368, 986
9	National employment services	60, 101	—	—	60, 101
10	Other	12, 773	63, 875	..	..
11	Total social welfare	816, 644	123, 626	29, 937	970, 207
12	Education	21, 536	274, 552	383, 526	679, 614
Transportation and communications:					
13	Highways, roads and bridges	23, 997	366, 626	176, 056	566, 679
14	Other	139, 983	4, 713	—	144, 696
15	Total transportation and communications	163, 980	371, 339	176, 056	711, 375
16	Natural resources and primary industries	168, 036	106, 672	—	274, 708
17	Debt charges (excluding debt retirement)	432, 146	56, 878	49, 550	538, 574
18	Payments to government enterprises	78, 377	9, 414	6, 336	94, 127
Other expenditure:					
19	General government	200, 152	55, 790	78, 504	334, 446
20	Protection of persons and property	54, 602	78, 487	128, 092	261, 181
21	Sanitation and waste removal	—	—	129, 825	129, 825
22	International co-operation and assistance	27, 381	—	—	27, 381
23	Other	232, 979	28, 441	75, 345	336, 765
24	Total other expenditure	515, 114	162, 718	411, 766	1, 089, 598
25	Sub-total items 1 to 24	4, 207, 382	1, 340, 100	1, 121, 860	6, 669, 342
26	Non-expense and surplus payments	1, 822	9, 285	—	11, 107
27	Total net general expenditure after elimination of inter-government transfers	4, 209, 204	1, 349, 385	1, 121, 860	6, 680, 449
28	Funded debt retirement reported as ordinary expenditure and excluded from above	—	71, 410	91, 074	162, 484

¹ Includes net general expenditure of the territorial governments: Yukon 1,268 and Northwest Territories 620.
² Does not include capital expenditure out of capital fund for the Province of Quebec.

**TABLE 2. Net General Expenditure — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1955**

No.	Function	Federal	Provincial ¹	Municipal ²	Total
		thousands of dollars			
1	Defence services and mutual aid	1,758,846	—	—	1,758,846
2	Veterans' pensions and other benefits	244,948	—	—	244,948
	Health:				
3	Hospital care	24,009	214,257	..	..
4	Other	33,378	32,645	..	..
5	Total health	57,387	246,902	64,682	368,971
	Social welfare:				
6	Aid to aged persons	387,229	42,801	..	..
7	Aid to unemployed and unemployables	5,836	22,057	..	..
8	Family allowances	385,068	—	—	385,068
9	National employment services	62,113	—	—	62,113
10	Other	13,130	69,073	..	..
11	Total social welfare	853,376	133,931	32,422	1,019,729
12	Education	25,496	332,938	387,757	746,191
	Transportation and communications:				
13	Highways, roads and bridges	27,838	443,434	221,458	692,730
14	Other	146,171	4,554	—	150,725
15	Total transportation and communications	174,009	447,988	221,458	843,455
16	Natural resources and primary industries	158,759	122,149	—	280,908
17	Debt charges (excluding debt retirement)	438,185	54,817	50,281	543,283
18	Payments to government enterprises	76,808	10,108	7,361	94,277
	Other expenditure:				
19	General government	208,135	64,921	88,823	361,879
20	Protection of persons and property	51,676	82,387	148,054	282,117
21	Sanitation and waste removal	—	—	95,785	95,785
22	International co-operation and assistance	32,622	—	—	32,622
23	Other	234,260	36,140	76,122	346,522
24	Total other expenditure	526,693	183,448	408,784	1,118,925
25	Sub-total items 1 to 24	4,314,507	1,532,281	1,172,745	7,019,533
26	Non-expense and surplus payments	339	6,414	—	6,753
27	Total net general expenditure after elimination of inter-government transfers	4,314,846	1,538,695	1,172,745	7,026,286
28	Funded debt retirement reported as ordinary expenditure and excluded from above	—	83,706	100,043	183,749

¹ Includes net general expenditure of the territorial governments: Yukon 1,314 and Northwest Territories 704.

² Does not include capital expenditure out of capital fund for the Province of Quebec.

**TABLE 2. Net General Expenditure — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1956**

No.	Function	Federal	Provincial ¹	Municipal ²	Total
		thousands of dollars			
1	Defence services and mutual aid	1,819,376	—	—	1,819,376
2	Veterans' pensions and other benefits	261,397	—	—	261,397
	Health:				
3	Hospital care	25,920	228,261	..	..
4	Other	36,211	33,278	..	..
5	Total health	62,131	261,539	70,213	393,883
	Social welfare:				
6	Aid to aged persons	399,506	47,180	..	..
7	Aid to unemployed and unemployables	15,081	24,446	..	..
8	Family allowances	400,245	—	—	400,245
9	National employment services	66,911	—	—	66,911
10	Other	14,496	71,708	..	..
11	Total social welfare	896,239	143,334	33,898	1,073,471
12	Education	38,453	362,248	439,788	840,489
	Transportation and communications:				
13	Highways, roads and bridges	52,414	556,831	225,700	834,945
14	Other	163,953	4,651	—	168,604
15	Total transportation and communications	216,367	561,482	225,700	1,003,549
16	Natural resources and primary industries	155,827	132,577	—	288,404
17	Debt charges (excluding debt retirement)	471,274	55,308	66,849	593,431
18	Payments to own government enterprises	101,824	7,928	10,455	120,207
	Other expenditure:				
19	General government	316,198	69,829	100,817	486,844
20	Protection of persons and property	60,665	91,593	156,251	308,509
21	Sanitation and waste removal	—	—	117,187	117,187
22	International co-operation and assistance	35,018	—	—	35,018
23	Other	277,410	39,896	92,870	410,176
24	Total other expenditure	689,291	201,318	467,125	1,357,734
25	Sub-total items 1 to 24	4,712,179	1,725,734	1,314,028	7,751,941
26	Non-expense and surplus payments	50,288	6,508	—	56,796
27	Total net general expenditure after elimination of inter-government transfers	4,762,467	1,732,242	1,314,028	7,808,737
28	Funded debt retirement reported as ordinary expenditure and excluded from above	—	110,794	112,525	223,319

¹ Includes net general expenditure of the territorial governments: Yukon 2,091 and Northwest Territories 861.
² Does not include capital expenditure out of capital fund for the Province of Quebec.

**TABLE 2. Net General Expenditure — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1957**

No.	Function	Federal	Provincial	Municipal ¹ (Prel.)	Total
thousands of dollars					
1	Defence services and mutual aid	1,705,773	—	—	1,705,773
2	Veterans' pensions and other benefits	287,674	—	—	287,674
Health:					
3	Hospital care	24,252	263,771	44,363	332,386
4	Other	37,765	37,298	29,830	104,893
5	Total health	62,017	301,069	74,193	437,279
Social welfare:					
6	Aid to aged persons	499,034	54,414	..	..
7	Aid to unemployed and unemployables	19,325	30,080	..	..
8	Family allowances	440,785	—	—	440,785
9	National employment services	70,516	—	—	70,516
10	Other	17,341	83,406	..	..
11	Total social welfare	1,047,001	167,900	31,635	1,246,556
12	Education	97,231	451,148	493,506	1,041,885
Transportation and communications:					
13	Highways, roads and bridges	80,559	581,805	296,095	958,459
14	Other	201,758	5,076	—	206,834
15	Total transportation and communications	282,317	586,881	296,095	1,165,293
16	Natural resources and primary industries	183,017	146,825	—	329,842
17	Debt charges excluding debt retirement	500,083	54,875	84,670	639,628
18	Payments to government enterprises	129,032	10,050	9,896	148,978
Other expenditure:					
19	General government	298,981	82,991	108,760	490,732
20	Protection of persons and property	64,744	108,142	172,193	345,079
21	Sanitation and waste removal	—	—	117,210	117,210
22	International co-operation and assistance	52,939	—	—	52,939
23	Other	345,757	59,592	102,488	507,837
24	Total other expenditure	762,421	250,725	500,651	1,513,797
25	Sub-total items 1 to 24	5,056,566	1,969,473	1,490,666	8,516,705
26	Non-expense and surplus payments	342	8,944	—	9,286
27	Total net general expenditure after elimination of inter-government transfers	5,056,908	1,978,417	1,490,666	8,525,991
28	Funded debt retirement reported as ordinary expenditure and excluded from above	—	81,292	126,479	207,771

¹ Does not include capital expenditure out of capital fund for the Province of Quebec.

TABLE 2. Net General Expenditure — All Governments
After Elimination of Inter-government Transfers
For the Fiscal Year Ended Nearest to December 31, 1958

No.	Function	Federal (Prel.)	Provincial (Prel.)	Municipal ¹ (Est.)	Total
		thousands of dollars			
1	Defence services and mutual aid	1,644,200	—	—	1,644,200
2	Veterans' pensions and other benefits	296,600	—	—	296,600
	Health:				
3	Hospital care .....	..	311,045	34,366	..
4	Other .....	..	42,090	26,959	..
5	Total health	136,900	353,135	61,325	551,360
	Social welfare:				
6	Aid to aged persons	594,900 ²	60,925 ²	..	..
7	Aid to unemployed and unemployables	38,000	35,205	..	..
8	Family allowances	477,900	—	—	477,900
9	National employment services	73,300	—	—	73,300
10	Other	18,500	85,720	..	..
11	Total social welfare	1,202,600	181,850	41,179	1,425,629
12	Education	64,600	523,850	552,835	1,141,285
	Transportation and communications:				
13	Highways, roads and bridges .....	..	629,050	360,765	..
14	Other .....	..	7,260	—	..
15	Total transportation and communications	341,300	636,310	360,765	1,338,375
16	Natural resources and primary industries	272,100	159,880	—	431,980
17	Debt charges excluding debt retirement	535,900	57,295	91,530	684,725
18	Payments to government enterprises	189,100	"	10,365	199,465
	Other expenditure:				
19	General government	"	"	120,045	120,045
20	Protection of persons and property	"	"	190,225	190,225
21	Sanitation and waste removal	—	—	122,900	122,900
22	International co-operation and assistance	65,400	—	—	65,400
23	Other	650,400	303,520	104,886	1,058,806
24	Total other expenditure	715,800	303,520	538,056	1,557,376
25	Sub-total items 1 to 24	5,399,100	2,215,840	1,656,055	9,270,995
26	Non-expense and surplus payments	"	"	—	..
27	Total net general expenditure after elimination of inter-government transfers	5,399,100	2,215,840	1,656,055	9,270,995
28	Funded debt retirement reported as ordinary expenditure and excluded from above	—	..	140,839	..

¹ Does not include capital expenditure out of capital fund for the Province of Quebec.

² Includes aid to blind persons.

³ Included in item 23.

SECTION II

GOVERNMENT OF CANADA

(Fiscal years ended nearest December 31)

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TABLE 3. Net General Revenue — Government of Canada
For the Fiscal Years Ended Nearest to December 31

No.	Source	1954	1955	1956	1957	1958 (Prel.)
		thousands of dollars				
	Taxes:					
	Income:					
1	Corporations ¹	1,066,586	1,081,056	1,335,637	1,295,471	1,084,000
2	Individuals ¹	1,284,347	1,288,100	1,525,451	1,634,789	1,519,000
3	Interest, dividends and other income going abroad ..	61,264	66,176	76,447	64,334	60,000
4	Succession duties	44,768	66,607	79,709	71,608	73,000
5	Customs import duties	397,228	481,240	549,075	498,069	486,000
	Excise duties and sales taxes:					
6	Alcoholic beverages	128,689	141,917	153,405	171,679	180,000
7	Tobacco	214,594	236,839	252,887	273,586	291,000
8	General sales ¹	715,269	801,887	896,351	878,962	867,000
9	Other excise duties and sales taxes	134,702	130,902	131,784	103,696	89,000
10	Other taxes	15,480	16,771	18,271	1,498 ²	1,000 ²
11	Total taxes	4,062,927	4,311,495	5,019,017	4,993,692	4,650,000
12	Privileges, licences and permits	15,545	18,804	20,646	21,226	³
13	Sales and services	46,544	42,835	45,847	57,291	³
14	Fines and penalties	918	847	866	1,603	³
15	Exchange fund profits	10,880	10,806	17,420	22,880	³
16	Contributions from own government enterprises	50,840	60,473	124,701	78,114	³
17	Bullion and coinage	1,890	3,291	4,134	5,060	³
18	Postal service	151,717	158,569	167,880	177,493	182,000
19	Other revenue	22,941	60,605	40,667	37,900	222,000
20	Total net general revenue	4,364,202	4,667,725	5,441,178	5,395,259	5,054,000
21	Non-revenue receipts included in item 19	13,792	51,941	29,405	28,052	³

¹ Includes Old Age Security Taxes.

² Tax on premium income of insurance companies no longer levied by the Government of Canada. See revenue of provincial governments.

³ Not separable from item 19.

TABLE 4. Net General Expenditure — Government of Canada
For the Fiscal Years Ended Nearest to December 31

No.	Function	1954	1955	1956	1957	1958 (Prel.)
thousands of dollars						
1	Defence services	1,512,892	1,644,060	1,686,748	1,587,659	1,547,200
2	Mutual aid	210,900	115,586	133,553	118,464	97,000
3	Veterans' pensions and other benefits	233,256	244,948	261,397	287,674	296,600
Health:						
4	Hospital care	22,165	24,009	25,920	24,252	..
5	Other	32,336	33,378	36,211	37,765	..
6	Total health	54,501	57,387	62,131	62,017	136,900¹
Social welfare:						
7	Aid to aged persons ²	374,172	387,229	399,506	499,034	} 594,900
8	Aid to blind persons	3,295	2,977	3,018	3,635	
9	Aid to unemployed and unemployables	612	5,836	15,081	19,325	38,000
10	Family allowances	368,986	385,068	400,245	440,785	477,900
11	Labour	1,826	1,788	2,131	2,644	3
12	National employment services	60,101	62,113	66,911	70,516	73,300
13	Other	7,652	8,365	9,347	11,062	18,500
14	Total social welfare	816,644	853,376	896,239	1,047,001	1,202,600
15	Education	21,536	25,496	38,453	97,231⁴	64,600
Transportation and communications:						
16	Highways, roads and bridges	23,997	27,838	52,414	80,559	..
17	Other	139,983	146,171	163,953	201,758	..
18	Total transportation and communications	163,980	174,009	216,367	282,317	341,300
19	Debt charges (excluding debt retirement)	432,146	438,185	471,274	500,083	535,900
20	Payments to own government enterprises	78,377	76,808	101,824	129,032	189,100
21	Postal service	143,996	148,288	162,049	177,880	183,900

¹ Includes contributions to provincial governments under the Hospital Insurance and Diagnostic Services Act 57,800.

² Includes pensions paid from the Old Age Security Fund.

³ Not separable from item 13.

⁴ Includes grant to the Canada Council to establish a University Capital Grants Fund 50,000.

TABLE 4. Net General Expenditure — Government of Canada — Concluded
For the Fiscal years Ended Nearest to December 31

No.	Function	1954	1955	1956	1957	1958 (Prel.)
		thousands of dollars				
	Natural resources and primary industries:					
22	Fish and game	12,243	13,610	14,919	17,159	..
23	Forests	6,716	6,682	7,843	12,077	..
24	Lands: settlement and agriculture	101,680	100,079	90,500	108,080	..
25	Minerals and mines	33,066	26,821	27,025	29,893	..
26	Water resources	1,063	1,254	1,373	1,516	..
27	Other	13,268	10,313	14,167	14,292	..
28	Total natural resources and primary industries	168,036	158,759	155,827	183,017	272,100
	Other expenditures:					
29	General government	200,152	208,135	316,198	298,981	¹
30	Protection of persons and property	54,602	51,676	60,665	64,744	¹
31	Recreational and cultural services	15,524	17,983	17,277	66,948 ²	¹
32	Trade and industrial development	17,293	17,648	19,410	10,437	¹
33	International co-operation and assistance	27,381	32,622	35,018	52,939	65,400
34	Other	57,988	50,696	129,133	91,008	466,500
35	Total other expenditures	372,940	378,760	577,701	585,057	531,900
36	Sub-total excluding inter-governmental transfers	4,209,204	4,315,662	4,763,563	5,057,432	5,399,100
	Other governments:					
	Provincial:					
37	Dominion-provincial tax rental agreements	327,967	320,166	366,696	—	—
38	Dominion-provincial tax-sharing arrangements	—	—	—	354,243	424,100
39	Share of income tax on power utilities	7,294	7,948	6,614	7,362	8,700
40	Subsidies ³	24,354	23,422	22,811	21,996	35,400 ⁴
	Municipal:					
41	Grants in lieu of taxes on federal property	3,383	7,226	9,691	17,574	22,200
42	Total other governments	362,998	358,762	405,812	401,175	490,400
43	Total net general expenditure	4,572,202	4,674,424	5,169,375	5,458,607	5,889,500
44	Non-expense payments included in item 34	1,822	339	50,288	342	¹

¹ Not separable from item 34.² Includes grant to the Canada Council 50,000 to constitute an Endowment Fund.³ Includes transitional grants to Newfoundland.⁴ Includes additional grants to Newfoundland 13,550.

TABLE 5. Reconciliation with Public Accounts

	1954	1955	1956	1957
Revenue per public accounts	4, 123, 513	4, 400, 047	5, 106, 541	5, 048, 788
Add:				
Revenue of special funds	431, 479	513, 631	494, 936	560, 843
Revenue deducted from expenditure	1, 758	3, 464	4, 231	4, 517
Expenditure deducted from revenue	21, 120	21, 747	22, 958	25, 328
Total additions	454, 357	538, 842	522, 125	590, 688
Deduct:				
Refunds of current year's expenditure	4, 885	5, 305	5, 954	7, 379
Working capital fund adjustments	426	131	139	91
To adjust contributions re government enterprises to a "net" basis	4, 223	2, 756	2, 665	1, 878
Employees superannuation fund contributions	368	413	423	372
Interfund eliminations	131, 514	182, 273	113, 079	163, 221
Total deductions	141, 416	190, 878	122, 260	172, 941
Gross general revenue	4, 436, 454	4, 748, 011	5, 506, 406	5, 466, 535
To arrive at "net general revenue" deduct:				
Interest, premium, discount and exchange	70, 221	77, 897	62, 916	68, 721
Grants-in-aid and shared-cost contributions	90	104	98	105
Institutional revenue	1, 941	2, 285	2, 214	2, 450
Net general revenue	4, 364, 202	4, 667, 725	5, 441, 178	5, 395, 259
<hr/>				
Expenditure per public accounts	4, 275, 363	4, 433, 128	4, 849, 035	5, 087, 411
Add:				
Expenditures of special funds	487, 629	487, 249	480, 639	585, 568
Revenue deducted from expenditure	1, 758	3, 464	4, 231	4, 517
Expenditure deducted from revenue	21, 120	21, 747	22, 958	25, 328
Total additions	510, 507	512, 460	507, 828	615, 413
Deduct:				
Refunds of current year's expenditure	4, 885	5, 305	5, 954	7, 379
Working capital fund adjustments	426	131	139	91
To adjust contributions re government enterprises to a "net" basis	4, 223	2, 756	2, 665	1, 878
Employees superannuation fund contributions	368	413	423	372
Interfund eliminations	131, 514	182, 273	113, 079	163, 221
Total deductions	141, 416	190, 878	122, 260	172, 941
Gross general expenditure	4, 644, 454	4, 754, 710	5, 234, 603	5, 529, 883
To arrive at "net general expenditure" deduct (see reconciliation of revenue for details)	72, 252	80, 286	65, 228	71, 276
Net general expenditure	4, 572, 202	4, 674, 424	5, 169, 375	5, 458, 607

**TABLE 6. Amounts Paid to Other Governments by the Government of Canada
For the Fiscal Years Ended Nearest to December 31**

No.		1954	1955	1956	1957	1958 (Prel.)
		thousands of dollars				
	To provincial governments:					
1	Dominion-provincial tax rental agreements	327,445	319,624	365,938	—	—
2	Dominion-provincial tax-sharing arrangements	—	—	—	353,304	423,200 ¹
3	Share of income tax on power utilities	7,294	7,948	6,614	7,362	8,700
4	Subsidies	20,354	20,272	20,511	20,511	20,600
5	Transitional grants to Newfoundland	3,950	3,100	2,250	1,400	1,050
6	Additional grants to Newfoundland	—	—	—	—	13,550 ²
	Grants-in-aid and shared-cost contributions:					
7	Highways, roads and bridges	18,507	16,503	26,819	50,896	53,000
8	Hospital insurance and diagnostic services	—	—	—	—	57,800
9	Hospital construction	9,457	10,818	11,354	8,039	46,100
10	Other health	22,323	22,882	25,084	26,557	
11	Aid to aged persons	20,848	20,894	20,261	25,031	30,500
12	Aid to unemployed and unemployables	419	5,665	15,081	19,323	37,900
13	Education	4,380	4,315	4,668	4,765	8,800
14	Natural resources and primary industries	3,090	3,870	3,655	4,859	5,300
15	Other	4,045	4,182	4,052	5,374	9,000
16	Sub-total items 7 to 15	83,069	89,129	110,974	144,844	248,400
17	Total amounts paid to provincial governments	442,112	440,073	506,287	527,421	715,500
	To local governments:					
18	Grants in lieu of taxes on federal property	3,371	7,215	9,676	17,535	22,200
19	Special grants	—	1,030	1,172	597	600
20	Grants-in-aid and shared-cost contributions	1,359	1,865	2,642	3,619	3,700
21	Total amounts paid to municipal governments	4,730	10,110	13,490	21,751	26,500
22	Total amounts paid to provincial and municipal governments	446,842	450,183	519,777	549,172	742,000

¹ Includes Atlantic Provinces Adjustment Grants 25,000.

² Consists of 6,600 for 1957-58 and 6,950 for 1958-59.

SECTION III

PROVINCIAL GOVERNMENTS

(Fiscal year ended nearest to December 31)

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**TABLE 7. Net General Revenue — Provincial Governments
Newfoundland
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
	Taxes:						
1	Corporations ¹	—	—	—	281	285	280
	Income:						
2	Corporations	—	—	—	—	—	—
3	Individuals	—	—	—	—	—	—
4	Property	—	—	—	—	—	—
5	Succession duties	—	—	—	—	—	—
	Sales:						
6	Alcoholic beverages	—	—	—	—	—	—
7	Amusements and admissions	153	179	141	118	120	80
8	Motor fuel and fuel oil	2,626	3,396	3,921	4,096	4,695	5,250
9	Tobacco	—	—	—	—	—	—
10	General	6,337	6,719	7,774	7,751	8,035	8,150
11	Other commodities and services	—	—	—	—	—	—
12	Other taxes	253	269	260	238	230	260
13	Total taxes	9,369	10,563	12,096	12,484	13,365	14,020
	Privileges, licences and permits:						
14	Liquor control and regulation	1,006	1,245	1,525	1,665	1,395	1,525
15	Motor vehicles	1,099	1,244	1,425	1,482	1,810	1,690
16	Natural resources	315	417	819	1,495	2,015	1,485
17	Other	299	366	391	421		
18	Total privileges, licences and permits	2,719	3,272	4,160	5,063	5,220	4,700
	Contributions from own government enterprises:						
19	Liquor profits	2,108	1,983	2,284	2,130	2,100	1,950
20	Other contributions	—	—	—	—	—	—
21	Other revenue	399	355	492	558	868	882
22	Sub-total excluding inter-government transfers	14,595	16,173	19,032	20,235	21,553	21,552
	Other governments:						
	Government of Canada:						
23	Federal-provincial tax-sharing arrangements	—	—	—	16,028	16,892	19,339
24	Federal-provincial tax rental agreements	12,547	12,484	13,805	—	—	—
25	Share of income tax on power utilities	190	208	214	247	286	300
26	Subsidies ²	5,519	4,669	3,819	2,969	23,669 ³	17,069 ⁴
27	Municipal Governments	—	—	—	—	—	—
28	Total other governments	18,256	17,361	17,838	19,244	40,847	36,708
29	Total net general revenue	32,851	33,534	36,870	39,479	62,400	58,260
30	Non-revenue receipts included in item 21	63	50	55	74	..	..

¹ Tax on premium income of insurance companies, formerly levied by the Government of Canada.

² Includes transitional grants: 1954, 3,950; 1955, 3,100; 1956, 2,250; 1957, 1,400; 1958, 1,050; 1959, 700.

³ Includes payment under Term 29 6,600 for 1957 and 6,950 for 1958; Atlantic Provinces Adjustment Grant 7,500.

⁴ Includes payment under Term 29 7,300 and Atlantic Provinces Adjustment Grant 7,500.

TABLE 8. Net General Expenditure — Provincial Governments
Newfoundland
For the Fiscal Years Ended Nearest to December 31

No.	Function	1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
	Health:						
1	Hospital care ¹	5,973	6,417	7,287	8,393	8,790	8,065
2	Other health	1,124	1,214	1,442	1,610	2,130	2,630
3	Total health	7,097	7,631	8,729	10,003	10,920	10,695
	Social welfare:						
4	Aid to aged persons	1,078	1,059	1,293	1,496	1,940	1,945
5	Aid to blind persons	61	62	64	71		
6	Aid to unemployed and unemployables	2,622	2,742	3,127	4,244	6,480	5,465
7	Labour	46	50	49	65		
8	Other social welfare	2,242	1,626	1,070	1,209	1,430	1,470
9	Total social welfare	6,049	5,539	5,603	7,085	9,850	8,880
10	Education	8,149	8,753	9,889	10,994	14,210	15,345
11	Transportation and communications	10,405	11,677	10,064	8,259	12,960	12,420
	Natural resources and primary industries:						
12	Fish and game	-29	818	740	603	..	..
13	Forests	409	354	438	482	..	..
14	Lands: settlement and agriculture	437	529	494	500	..	..
15	Minerals and mines	181	158	209	214	..	..
16	Water resources	—	—	14	7	..	..
17	Other	123	119	110	125	..	..
18	Total natural resources and primary industries ...	1,121	1,978	2,005	1,931	2,440	2,170
19	Debt charges, net, excluding debt retirement	485	849	1,210	2,079	2,330	2,400
20	Contributions to own government enterprises .....	—	—	—	—	..	..
	Other expenditures:						
21	General government	2,751	2,704	3,092	3,307	..	..
22	Protection of persons and property	2,185	2,267	2,364	2,743	..	..
23	Recreational and cultural services	195	206	192	220	..	..
24	Local government planning and development	91	141	195	131	..	..
25	Trade and industrial development	185	232	260	370	..	..
26	Other	82	113	212	139	..	..
27	Total other expenditures	5,489	5,663	6,315	6,910	8,400	8,620
28	Sub-total excluding inter-government transfers....	38,795	42,090	43,815	47,261	61,110	60,530
	Municipal governments:						
29	Subsidies	284	322	524	610	870	1,010
30	Payments in lieu of taxes	7	7	7	7	10	10
31	Total other governments	291	329	531	617	880	1,020
32	Total net general expenditure	39,086	42,419	44,346	47,878	61,990	61,550
33	Debt retirement excluded from above	711	771	1,251	1,221	1,580	1,705
34	Non-expense payments included in item 26	6	—	—	—	..	..

¹ Includes net cost of hospital insurance plan which commenced on July 1, 1958. Federal sharing of the costs also commenced on that date.

**TABLE 9. Reconciliation with Public Accounts
Newfoundland**

	1954	1955	1956	1957
Ordinary revenue per public accounts	38, 528	39, 754	44, 059	49, 207
Add:				
Revenue of special funds	145	169	191	206
Expenditure deducted from revenue	27	34	—	—
Ordinary revenue in capital account	22	73	57	123
Liquor revenue unremitted	—	—	206	—
Total additions	194	276	454	329
Deduct:				
Refunds current year's expenditure	67	72	106	124
Refunds current year's revenue	—	—	68	—
Working capital fund adjustments	471	506	538	601
Employees' superannuation fund contributions	102	117	127	149
Liquor revenue over-remitted	189	209	—	1, 736
Interfund eliminations	28	20	20	20
Non-revenue receipts — collection of pre-union assets	—	—	—	25
Total deductions	857	924	859	2, 655
Gross ordinary revenue	37, 865	39, 106	43, 654	46, 881
Gross capital revenue	2, 302	2, 264	1, 509	1, 278
Gross general revenue	40, 167	41, 370	45, 163	48, 159
To arrive at "net general revenue" deduct:				
Interest, premium, discount, exchange	639	848	716	460
Grants-in-aid and shared-cost contributions	2, 746	3, 212	4, 234	4, 920
Institutional revenue	1, 629	1, 512	1, 834	2, 022
Capital revenue	2, 302	2, 264	1, 509	1, 278
Net general revenue	32, 851	33, 534	36, 870	39, 479
Ordinary expenditure per public accounts	36, 748	39, 812	43, 892	51, 510
Add:				
Expenditure of special funds	190	402	241	256
Expenditure deducted from revenue	27	34	—	—
Ordinary expenditure in capital account	1, 477	1, 661	2, 255	1, 581
Total additions	1, 694	2, 097	2, 496	1, 837
Deduct:				
Refunds current year's expenditure	67	72	106	124
Refunds current year's revenue	—	—	68	—
Working capital fund adjustments	496	509	506	605
Employees' superannuation fund contributions	102	117	127	149
Contributions to liquor board offset against liquor profits	319	353	381	463
Interfund eliminations	28	20	20	20
Debt retirement	711	771	1, 251	1, 221
Total deductions	1, 723	1, 842	2, 459	2, 582
Gross ordinary expenditure	36, 719	40, 067	43, 929	50, 765
Gross capital expenditure	9, 683	10, 188	8, 710	5, 793
Gross general expenditure	46, 402	50, 255	52, 639	56, 558
To arrive at "net general expenditure" deduct items detailed above ..	7, 316	7, 836	8, 293	8, 680
Net general expenditure	39, 086	42, 419	44, 346	47, 878

TABLE 10. Net General Revenue — Provincial Governments
Prince Edward Island
For the Fiscal Years Ended Nearest to December 31

No.	Source	1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
	Taxes:						
1	Corporations ¹	—	—	—	96	75	90
	Income:						
2	Corporations	—	—	—	—	—	—
3	Individuals	—	—	—	—	—	—
4	Property	—	—	—	—	—	—
5	Succession duties	—	—	—	—	—	—
	Sales:						
6	Alcoholic beverages	273	276	273	291	300	325
7	Amusements and admissions	123	114	93	88	80	65
8	Motor fuel and fuel oil	1,317	1,389	1,444	1,906	2,100	2,405
9	Tobacco	149	156	159	255	255	270
10	General	—	—	—	—	—	—
11	Other commodities and services	—	—	—	—	—	—
12	Other taxes (hospital insurance premiums)	—	—	—	—	—	675
13	Total taxes	1,862	1,935	1,969	2,636	2,810	3,830
	Privileges, licences and permits:						
14	Liquor control and regulation	26	30	27	30	30	30
15	Motor vehicle	486	528	579	595	650	650
16	Natural resources	13	14	17	15	140	120
17	Other	92	86	94	120		
18	Total privileges, licences and permits	617	658	717	760	820	800
	Contributions from own government enterprises:						
19	Liquor profits	888	880	887	954	970	950
20	Other contributions	—	—	—	—	—	—
21	Other revenue	174	181	231	246	237	269
22	Sub-total excluding inter-government transfers ..	3,541	3,654	3,804	4,596	4,837	5,849
	Other governments:						
	Government of Canada:						
23	Federal-provincial tax-sharing arrangements	—	—	—	4,136	4,277	4,394
24	Federal-provincial tax rental agreements	3,913	3,681	3,073	—	—	—
25	Share of income tax on power utilities	43	52	36	52	49	50
26	Subsidies	657	657	657	657	3,157 ²	3,157 ²
27	Municipal governments	—	—	—	—	—	—
28	Total other governments	4,613	4,390	3,766	4,845	7,483	7,601
29	Total net general revenue	8,154	8,044	7,570	9,441	12,320	13,450
30	Non-revenue receipts included in item 21	10	4	16	19	..	..

¹ Tax on premium income of insurance companies formerly levied by the Government of Canada.

² Includes Atlantic Provinces Adjustment Grant 2,500.

TABLE 11. Net General Expenditure — Provincial Governments
Prince Edward Island
For the Fiscal Years Ended Nearest to December 31

No.	Function	1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
	Health:						
1	Hospital care ¹	1,071	1,078	963	871	1,070	1,585
2	Other health	279	304	338	336	400	490
3	Total health	1,350	1,382	1,301	1,207	1,470	2,075
	Social welfare:						
4	Aid to aged persons	194	199	220	249	355	315
5	Aid to blind persons	11	11	12	13		
6	Aid to unemployed and unemployables	73	133	17	106	185	180
7	Labour	—	—	—	—	220	245
8	Other social welfare	135	141	162	172		
9	Total social welfare	413	484	411	540	760	740
10	Education	1,311	1,363	1,542	1,614	1,850	1,990
11	Transportation and communications	3,410	4,355	3,761	4,323	6,140	5,000
	Natural resources and primary industries:						
12	Fish and game	45	101	50	51	..	..
13	Forests	62	71	63	66	..	..
14	Lands: settlement and agriculture	530 ²	429	417	416	..	..
15	Minerals and mines	2	3	2	2	..	..
16	Water resources .....	—	—	—	—	..	..
17	Other	20	34	41	33	..	..
18	Total natural resources and primary industries	659	638	573	568	680	625
19	Debt charges, net, excluding debt retirement	738	774	929	1,049	1,145	1,140
20	Contributions to own government enterprises	20	—	29	—	..	..
	Other expenditures:						
21	General government	369	424	424	599	..	..
22	Protection of persons and property	289	330	325	332	..	..
23	Recreational and cultural services	58	50	50	51	..	..
24	Local government planning and development	5	6	5	4	..	..
25	Trade and industrial development	68	80	84	77	..	..
26	Other ³	20	342	538	276	..	..
27	Total other expenditures	809	1,232	1,426	1,339	1,480	1,435
28	Sub-total excluding inter-government transfers	8,710	10,228	9,972	10,640	13,525	13,005
	Municipal governments:						
29	Subsidies	112	112	118	121	330	355
30	Payments in lieu of taxes	—	3	4	5	5	5
31	Total other governments	112	115	122	126	335	360
32	Total net general expenditure	8,822	10,343	10,094	10,766	13,860	13,365
33	Debt retirement excluded from above	554	535	551	609	620	695
34	Non-expense payments included in item 26	9	17	9	8	..	..

¹ Includes net cost of hospital insurance plan which is expected to commence on October 1, 1959.

² Includes rural electrification 196.

³ Includes rural electrification: 1955, 311; 1956, 504; 1957, 270.

**TABLE 12. Reconciliation with Public Accounts
Prince Edward Island**

	1954	1955	1956	1957
Ordinary revenue per public accounts	9, 069	9, 063	10, 028	10, 910
Add:				
Revenue of special funds	398	381	65	63
Revenue deducted from expenditure	21	16	—	—
Expenditure deducted from revenue	26	27	28	33
Ordinary revenue in capital account	22	16	63	8
Total additions	467	440	156	104
Deduct:				
Refunds current year's expenditure	18	4	3	3
Refunds current year's revenue	345	354	381	418
Interfund eliminations	303	300	28	21
Adjustment re Government of Canada payments	—	—	1, 141	—
Total deductions	666	658	1, 553	442
Gross ordinary revenue	8, 870	8, 845	8, 631	10, 572
Gross capital revenue	517	577	1, 252	593
Gross general revenue	9, 387	9, 422	9, 883	11, 165
To arrive at "net general revenue" deduct:				
Interest, premium, discount, exchange	17	24	25	37
Grants-in-aid and shared-cost contributions	474	547	735	791
Institutional revenue	225	230	301	303
Capital revenue	517	577	1, 252	593
Net general revenue	8, 154	8, 044	7, 570	9, 441
Ordinary expenditure per public accounts	7, 195	8, 439	8, 601	9, 837
Add:				
Expenditure of special funds	388	335	28	7
Revenue deducted from expenditure	21	16	—	—
Expenditure deducted from revenue	26	27	28	33
Ordinary expenditure in capital account	487	558	891	507
Deficits of working capital funds	—	—	—	2
Total additions	922	936	947	549
Deduct:				
Refunds current year's expenditure	18	4	3	3
Refunds current year's revenue	345	354	381	418
Working capital fund adjustments	4	13	1	—
Interfund eliminations	303	300	28	21
Debt retirement	554	535	551	609
Adjustment re Government of Canada payments	—	—	—	228
Total deductions	1, 224	1, 206	964	1, 279
Gross ordinary expenditure	6, 893	8, 169	8, 584	9, 107
Gross capital expenditure	3, 162	3, 552	3, 823	3, 383
Gross general expenditure	10, 055	11, 721	12, 407	12, 490
To arrive at "net general expenditure" deduct items detailed above ..	1, 233	1, 378	2, 313	1, 724
Net general expenditure	8, 822	10, 343	10, 094	10, 766

TABLE 13. Net General Revenue — Provincial Governments
Nova Scotia
For the Fiscal Years Ended Nearest to December 31

No.	Source	1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
	Taxes:						
1	Corporations ¹	—	—	—	864	650	650
	Income:						
2	Corporations	—	—	—	—	—	—
3	Individuals	—	—	—	—	—	—
4	Property	103	103	105	105	102	101
5	Succession duties (collection of arrears)	2	5	2	12	2	2
	Sales:						
6	Alcoholic beverages	—	—	—	—	²	²
7	Amusements and admissions	678	554	451	413	430	430
8	Motor fuel and fuel oil	10,368	12,488	13,202	13,883	14,388	14,790
9	Tobacco	—	—	—	—	²	²
10	General	—	—	—	—	1,500	7,500
11	Other commodities and services	196	215	241	251	265	265
12	Other taxes	80	82	81	83	83	82
13	Total taxes	11,427	13,447	14,082	15,611	17,420	23,820
	Privileges, licences and permits:						
14	Liquor control and regulation	280	282	293	285	320	320
15	Motor vehicle	4,103	4,518	4,909	5,092	5,065	5,210
16	Natural resources	1,401	1,589	1,641	1,326	1,740	1,765
17	Other	411	446	467	516		
18	Total privileges, licences and permits	6,195	6,835	7,310	7,219	7,125	7,295
	Contributions from own government enterprises:						
19	Liquor profits	9,547	10,247	10,599	11,473	11,725	11,850
20	Other contributions	—	—	—	—	—	—
21	Other revenue	1,189	1,147	1,277	1,412	1,384	1,529
22	Sub-total excluding inter-government transfers ..	28,358	31,676	33,268	35,715	37,654	44,494
	Other governments:						
	Government of Canada:						
23	Federal-provincial tax-sharing arrangements	—	—	—	26,407	27,369	30,839
24	Federal-provincial tax rental agreements	20,463	20,000	22,078	—	—	—
25	Share of income tax on power utilities	300	356	238	301	460	300
26	Subsidies	2,057	2,057	2,057	2,057	9,557 ³	9,557 ³
	Municipal governments:						
27	Highway tax	240	240	240	—	—	—
28	Total other governments	23,060	22,653	24,613	28,765	37,386	40,696
29	Total net general revenue	51,418	54,329	57,881	64,480	75,040	85,190
30	Non-revenue receipts included in item 21	50	—	3	7	..	..

¹ Tax on premium income of insurance companies previously levied by the Government of Canada.

² Not separable from general sales tax, item 10.

³ Includes Atlantic Provinces Adjustment Grant 7,500.

**TABLE 14. Net General Expenditure — Provincial Governments
Nova Scotia
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
	Health:						
1	Hospital care ¹	4,973	4,920	6,036	6,928	10,235	13,620
2	Other health	738	884	937	1,123	1,400	2,240
3	Total health	5,711	5,804	6,973	8,051	11,635	15,860
	Social welfare:						
4	Aid to aged persons	1,193	1,197	1,185	1,485	2,000	2,070
5	Aid to blind persons	89	92	94	114		
6	Aid to unemployed and unemployables	12	254	383	683	850	1,160
7	Labour	87	97	101	133	2,845	3,360
8	Other social welfare	2,166	2,214	2,344	2,325		
9	Total social welfare	3,547	3,854	4,107	4,740	5,695	6,590
10	Education	11,669	12,906	16,548	17,029	18,150	21,030
11	Transportation and communications	17,251	19,607	26,177	25,417	29,195	27,500
	Natural resources and primary industries:						
12	Fish and game	121	121	141	191	..	..
13	Forests	758	1,073	910	1,202	..	..
14	Lands: settlement and agriculture	1,139	1,188	1,243	1,819	..	..
15	Minerals and mines	638	485	470	487	..	..
16	Water resources	6	7	5	6	..	..
17	Other	101	125	112	112	..	..
18	Total natural resources and primary industries	2,763	2,999	2,881	3,817	3,400	4,310
19	Debt charges, net, excluding debt retirement	5,456	5,692	6,386	7,101	7,515	8,650
20	Contributions to own government enterprises	603	494	283	400	..	..
	Other expenditures:						
21	General government	1,852	1,847	2,529	2,688	..	..
22	Protection of persons and property	1,732	2,033	2,240	2,579	..	..
23	Recreational and cultural services	319	339	336	372	..	..
24	Local government planning and development	54	64	75	86	..	..
25	Trade and industrial development	598	652	819	732	..	..
26	Other	84	464	331	442	..	..
27	Total other expenditures	4,639	5,399	6,330	6,899	8,020	9,260
28	Sub-total excluding inter-government transfers ..	51,639	56,755	69,685	73,454	83,610	93,200
	Municipal governments:						
29	Subsidies	994	933	1,071	1,020	995	1,000
30	Payments in lieu of taxes	5	—	—	—	—	—
31	Total other governments	999	933	1,071	1,020	995	1,000
32	Total net general expenditure	52,638	57,688	70,756	74,474	84,605	94,200
33	Debt retirement excluded from above	5,487	5,476	4,956	5,526	5,845	6,650
34	Non-expense payments included in item 26	4	2	234	386	..	..

¹ Includes net costs of hospital insurance plan which commenced on January 1, 1959. Federal sharing of the costs also commenced on that date.

TABLE 15. Reconciliation with Public Accounts
Nova Scotia

	1954	1955	1956	1957
Ordinary revenue per public accounts	52,916	56,261	59,817	66,759
Add:				
Revenue of special funds	606	627	751	725
Revenue deducted from expenditure	5,483	5,283	5,503	6,254
Expenditure deducted from revenue	78	125	132	136
Items credited to surplus account by province	76	87	108	148
Liquor revenue unremitted	381	432	480	576
Total additions	6,624	6,554	6,974	7,839
Deduct:				
Refunds current year's expenditure	55	56	50	52
Working capital fund adjustments	113	116	109	234
Interfund eliminations	200	180	241	165
Total deductions	368	352	400	451
Gross ordinary revenue	59,172	62,463	66,391	74,147
Gross capital revenue	345	1,009	2,080	2,712
Gross general revenue	59,517	63,472	68,471	76,859
To arrive at "net general revenue" deduct:				
Interest, premium, discount, exchange	2,037	2,179	2,251	2,410
Grants-in-aid and shared-cost contributions	3,771	3,707	3,875	4,574
Institutional revenue	1,946	2,248	2,384	2,683
Capital revenue	345	1,009	2,080	2,712
Net general revenue	51,418	54,329	57,881	64,480
Ordinary expenditure per public accounts	46,939	50,607	58,525	60,074
Add:				
Expenditure of special funds	515	1,028	1,039	311
Revenue deducted from expenditure	5,483	5,283	5,503	6,254
Expenditure deducted from revenue	78	125	132	136
Items charged to surplus	5,487	5,476	4,956	5,526
Deficits of working capital funds	57	119	1,234	474
Liquor board expenditure other than liquor selling costs	381	432	480	576
Total additions	12,001	12,463	13,344	13,877
Deduct:				
Refunds current year's expenditure	55	56	50	52
Working capital fund adjustments	113	116	109	234
Interfund eliminations	200	180	241	165
Debt retirement	5,487	5,476	4,956	5,526
Total deductions	5,855	5,828	5,356	5,977
Gross ordinary expenditure	53,085	57,242	66,513	67,974
Gross capital expenditure	7,652	9,589	14,833	18,879
Gross general expenditure	60,737	66,831	81,346	86,853
To arrive at "net general expenditure" deduct items detailed above	8,099	9,143	10,590	12,379
Net general expenditure	52,638	57,688	70,756	74,474

TABLE 16. Net General Revenue — Provincial Governments
New Brunswick
For the Fiscal Years Ended Nearest to December 31

No.	Source	1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
	Taxes:						
1	Corporations ¹	—	—	—	554	600	555
	Income:						
2	Corporations	—	—	—	—	—	—
3	Individuals	—	—	—	—	—	—
4	Property	229	232	233	233	230	228
5	Succession duties (collection of arrears)	—	—	4	—	—	—
	Sales:						
6	Alcoholic beverages	—	—	—	—	—	—
7	Amusements and admissions	452	434	413	401	365	320
8	Motor fuel and fuel oil	8,907	10,062	10,823	11,198	11,600	11,430
9	Tobacco	1,206	1,288	1,379	1,426	1,565	1,450
10	General	5,953	6,773	7,538	7,262	7,725	7,100
11	Other commodities and services	—	—	—	—	—	—
12	Other taxes	77	79	86	78	80	6,582 ²
13	Total taxes	16,824	18,868	20,476	21,152	22,165	27,665
	Privileges, licences and permits:						
14	Liquor control and regulation	15	15	18	15	21	20
15	Motor vehicle	3,467	3,731	3,912	4,166	4,230	4,125
16	Natural resources	3,053	3,413	4,289	4,078	3,959	3,865
17	Other	393	420	590	413		
18	Total privileges, licences and permits	6,928	7,579	8,809	8,672	8,210	8,010
	Contributions from own government enterprises:						
19	Liquor profits	6,305	7,035	7,328	7,317	7,460	6,880
20	Other contributions	—	—	—	—	—	—
21	Other revenue	1,789	785	1,009	1,322	920	1,387
22	Sub-total excluding inter-government transfers..	31,846	34,267	37,622	38,463	38,755	43,942
	Other governments:						
	Government of Canada:						
23	Federal-provincial tax-sharing arrangements	—	—	—	21,254	22,264	25,413
24	Federal-provincial tax rental agreements	17,047	16,630	17,807	—	—	—
25	Share of income tax on power utilities	216	207	228	220	202	225
26	Subsidies	1,679	1,679	1,678	1,679	9,179 ³	9,180 ³
27	Municipal governments	—	—	—	—	—	—
28	Total other governments	18,942	18,516	19,713	23,153	31,645	34,818
29	Total net general revenue	50,788	52,783	57,335	61,616	70,400	78,760
30	Non-revenue receipts included in item 21.....	—	4	10	7	..	..

¹ Tax on premium income of insurance companies previously levied by the Government of Canada.

² Includes an estimate by the Dominion Bureau of Statistics of the revenue from hospital insurance premiums. The hospital insurance plan commenced on July 1, 1959.

³ Includes Atlantic Provinces Adjustment Grant 7,500.

TABLE 17. Net General Expenditure — Provincial Governments
New Brunswick
For the Fiscal Years Ended Nearest to December 31

No.	Function	1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
	Health:						
1	Hospital care	4,709	4,673	5,311	6,353	6,270	13,120 ¹
2	Other health	581	803	988	1,085	1,190	1,650
3	Total health	5,290	5,476	6,299	7,438	7,460	14,770
	Social welfare:						
4	Aid to aged persons	1,458	1,486	1,461	1,761	2,200	2,260
5	Aid to blind persons	102	92	93	109		
6	Aid to unemployed and unemployables	38	190	283	408	550	605
7	Labour	95	118	164	191	1,890	2,020
8	Other social welfare	1,446	1,438	1,514	1,574		
9	Total social welfare	3,139	3,324	3,515	4,043	4,640	4,885
10	Education	9,262	8,687	9,866	10,156	10,750	12,110
11	Transportation and communications	18,117	21,401	22,459	23,029	26,460	23,475
	Natural resources and primary industries:						
12	Fish and game	217	238	269	294	..	..
13	Forests	1,744	1,997	2,315	2,793	..	..
14	Lands: settlement and agriculture	1,258	1,225	1,275	1,374	..	..
15	Minerals and mines	82	121	123	141	..	..
16	Water resources .....	—	—	—	—	..	..
17	Other	92	105	132	139	..	..
18	Total natural resources and primary industries....	3,393	3,686	4,114	4,741	4,200	4,145
19	Debt charges, net, excluding debt retirement	5,634	5,763	6,054	6,263	6,530	6,620
20	Contributions to own government enterprises	25	25	25	25	..	..
	Other expenditures:						
21	General government	1,618	1,373	1,619	1,556	..	..
22	Protection of persons and property	1,086	1,297	1,556	1,709	..	..
23	Recreational and cultural services	123	122	162	244	..	..
24	Local government planning and development	39	65	135	144	..	..
25	Trade and industrial development	456	437	515	622	..	..
26	Other	19	12	33	48	..	..
27	Total other expenditures	3,341	3,306	4,020	4,323	6,250	6,220
28	Sub-total excluding inter-government transfers	48,201	51,668	56,352	60,018	66,290	72,225
	Municipal governments:						
29	Subsidies	2,789	2,783	2,987	3,468	4,750	4,955
30	Payments in lieu of taxes	—	—	—	—	—	—
31	Total other governments	2,789	2,783	2,987	3,468	4,750	4,955
32	Total net general expenditure	50,990	54,451	59,339	63,486	71,040	77,180
33	Debt retirement excluded from above	5,906	4,788	5,008	5,399	4,805	4,985
34	Non-expense payments included in item 26	—	—	—	6	..	..

¹ Includes an estimate by the Dominion Bureau of Statistics of expenditures on the hospital insurance plan which commenced on July 1, 1959. Federal sharing of the costs also began on that date.

**TABLE 18. Reconciliation with Public Accounts
New Brunswick**

	1954	1955	1956	1957
Ordinary revenue per public accounts	53,387	56,708	62,552	67,268
Add:				
Revenue of special funds	1,524	322	364	747
Revenue deducted from expenditure	2,200	2,050	2,477	3,035
Expenditure deducted from revenue	160	167	178	182
Ordinary revenue in capital account	—	126	120	—
Adjustment re Government of Canada payments	—	—	—	182
Total additions	3,884	2,665	3,139	4,146
Deduct:				
Refunds current year's expenditure	62	63	153	254
Working capital fund adjustments	67	65	75	85
Interfund eliminations	—	—	—	86
Adjustment re Government of Canada payments	—	—	911	—
Total deductions	129	128	1,139	425
Gross ordinary revenue	57,142	59,245	64,552	70,989
Gross capital revenue	630	1,286	4,134	6,653
Gross general revenue	57,772	60,531	68,686	77,642
To arrive at "net general revenue" deduct:				
Interest, premium, discount, exchange	2,180	2,046	2,417	3,004
Grants-in-aid and shared-cost contributions	3,596	3,788	4,233	5,700
Institutional revenue	578	628	567	669
Capital revenue	630	1,286	4,134	6,653
Net general revenue	50,788	52,783	57,335	61,616
Ordinary expenditure per public accounts	53,311	56,541	62,332	67,220
Add:				
Expenditure of special funds	1,435	283	410	768
Revenue deducted from expenditure	2,200	2,050	2,477	3,035
Expenditure deducted from revenue	160	167	178	182
Ordinary expenditure in capital account	1,127	1,662	1,510	9
Items charged to surplus account by province	224	—	—	—
Total additions	5,146	4,162	4,575	3,994
Deduct:				
Refunds current year's expenditure	62	63	153	254
Working capital fund adjustments	67	65	75	85
Interfund eliminations	—	—	—	86
Debt retirement	5,906	4,788	5,008	5,399
Total deductions	6,035	4,916	5,236	5,824
Gross ordinary expenditure	52,422	55,787	61,671	65,390
Gross capital expenditure	5,552	6,412	9,019	14,122
Gross general expenditure	57,974	62,199	70,690	79,512
To arrive at "net general expenditure" deduct	6,984	7,748	11,351	16,026
Net general expenditure	50,990	54,451	59,339	63,486

TABLE 19. Net General Revenue — Provincial Governments
Quebec
For the Fiscal Years Ended Nearest to December 31

No.	Source	1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
	Taxes:						
1	Corporations	16,033	18,013	19,882	21,369	24,000	25,100
	Income:						
2	Corporations	48,988	53,950	62,161	78,428	79,720	80,220
3	Individuals	25,223	30,206	36,359	41,294	47,000	47,500
4	Property	—	—	—	—	—	—
5	Succession duties	14,798	46,558	35,372	20,637	20,000	18,000
	Sales:						
6	Alcoholic beverages	1,553	1,723	1,839	1,919	2,000	1,975
7	Amusements and admissions	4,846	5,115	5,411	6,145	6,750	7,000
8	Motor fuel and fuel oil	60,251	68,564	78,726	85,486	87,340	88,750
9	Tobacco	12,312	13,578	15,130	17,930	20,310	20,810
10	General	44,067	51,053	56,764	60,743	61,925	63,725
11	Other (hospital tax on meals)	4,447	4,779	5,165	5,834	5,870	5,920
12	Other taxes	1,554	1,855	1,897	1,661	1,600	1,400
13	Total taxes	234,077	295,394	318,706	341,446	356,515	360,400
	Privileges, licences and permits:						
14	Liquor control and regulation	11,549	12,511	12,873	13,155	11,300	13,450
15	Motor vehicle	24,701	27,476	30,561	33,513	35,550	37,000
16	Natural resources	27,717	33,601	36,106	33,399	37,305	37,550
17	Other	5,525	5,749	6,102	6,263		
18	Total privileges, licences and permits	69,492	79,337	85,642	86,330	84,155	88,000
	Contributions from own government enterprises:						
19	Liquor profits	22,527	25,082	28,171	30,358	32,950	32,000
20	Other contributions	2,800	2,800	2,800	2,800	2,800	2,800
21	Other revenue	5,251	5,823	6,184	6,474	6,074	7,892
22	Sub-total excluding inter-government transfers	334,147	408,436	441,503	467,408	482,494	491,092
	Other governments:						
	Government of Canada:						
23	Federal-provincial tax-sharing arrangements	—	—	—	43,060	55,004	62,887
24	Federal-provincial tax rental agreements	—	—	—	—	—	—
25	Share of income tax on power utilities	1,661	1,009	1,186	1,675	2,281	2,280
26	Subsidies	3,300	3,300	3,241	3,241	3,241	3,241
27	Municipal governments	—	—	—	—	—	—
28	Total other governments	4,961	4,309	4,427	47,976	60,526	68,408
29	Total net general revenue	339,108	412,745	445,930	515,384	543,020	559,500
30	Non-revenue receipts included in item 21	61	99	119	218	..	..

TABLE 20. Net General Expenditure — Provincial Governments
Quebec
For the Fiscal Years Ended Nearest to December 31

No.	Function	1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
	Health:						
1	Hospital care	37,350	36,014	36,137	51,577	61,070	63,600
2	Other health	5,714	6,472	6,917	7,463	6,690	7,500
3	Total health	43,064	42,486	43,054	59,040	67,760	71,100
	Social welfare:						
4	Aid to aged persons	9,686	10,276	10,462	11,892	16,500	16,200
5	Aid to blind persons	586	595	594	646		
6	Aid to unemployed and unemployables	157	3,103	3,924	6,471	42,800	7,000
7	Labour	911	960	1,045	1,187		
8	Other social welfare	31,695	36,060	37,822	44,029		45,300
9	Total social welfare	43,035	50,994	53,847	64,225	65,300	68,500
10	Education	71,075	80,006	89,390	113,304	120,340	127,400
11	Transportation and communications	94,670	113,514	126,466	127,813	136,760	134,300
	Natural resources and primary industries:						
12	Fish and game	5,911	6,332	6,930	7,583	..	..
13	Forests	6,261	7,511	7,586	7,790	..	..
14	Lands: settlement and agriculture	19,430	22,884	26,596	26,717	..	..
15	Minerals and mines	1,528	1,851	2,390	3,230	..	..
16	Water resources	4,405	6,394	5,740	6,304	..	..
17	Other	—	—	—	—	—	—
18	Total natural resources and primary industries ..	37,535	44,972	49,242	51,624	55,160	55,900
19	Debt charges, net, excluding debt retirement	13,621	13,148	13,349	12,450	12,300	12,450
20	Contributions to own government enterprises	464	532	—	—	..	..
	Other expenditures:						
21	General government	14,389	17,128	20,423	24,233	..	..
22	Protection of persons and property	20,637	21,437	22,596	24,569	..	..
23	Recreational and cultural services	1,500	1,479	1,483	1,730	..	..
24	Local government planning and development	458	529	570	657	..	..
25	Trade and industrial development	3,040	3,000	3,265	3,596	..	..
26	Other	6,495	10,288	9,774	10,133	..	..
27	Total other expenditures	46,519	53,861	58,111	64,918	70,970	70,250
28	Sub-total excluding inter-government transfers....	349,983	399,513	433,459	493,374	528,590	539,900
	Municipal governments:						
29	Subsidies	—	200	—	—	250	250
30	Payments in lieu of taxes	—	—	—	—	—	—
31	Total other governments	—	200	—	—	250	250
32	Total net general expenditure	349,983	399,713	433,459	493,374	528,840	540,150
33	Debt retirement excluded from above	10,427	12,737	13,704	15,754	14,830	14,860
34	Non-expense payments included in item 26	2,009	4,868	4,530	5,092	..	..

**TABLE 21. Reconciliation with Public Accounts
Quebec**

	1954	1955	1956	1957
Ordinary revenue per public accounts	335,076	407,813	441,417	503,612
Add:				
Revenue of special funds	288	288	304	372
Revenue deducted from expenditure	39,421	44,553	45,918	50,101
Expenditure deducted from revenue	1,097	1,229	1,372	4,635
Liquor revenue unremitted	987	1,149	1,342	1,439
Adjustment re Government of Canada payments	—	—	—	5,500
Total additions	41,793	47,219	48,936	62,047
Deduct:				
Refunds current year's revenue	—	—	59	59
Sinking fund earnings in revenue	3,227	2,944	3,384	4,292
Interfund eliminations	4	4	4	4
Total deductions	3,231	2,948	3,447	4,355
Gross ordinary revenue	373,638	452,084	486,906	561,304
Gross capital revenue	444	603	1,039	693
Gross general revenue	374,082	452,687	487,945	561,997
To arrive at "net general revenue" deduct:				
Interest, premium, discount, exchange	2,899	3,159	3,217	4,370
Grants-in-aid and shared-cost contributions	30,693	35,164	36,640	40,438
Institutional revenue	938	1,016	1,119	1,112
Capital revenue	444	603	1,039	693
Net general revenue	339,108	412,745	445,930	515,384
Ordinary expenditure per public accounts	298,441	330,910	355,236	416,983
Add:				
Expenditure of special funds	288	288	304	357
Revenue deducted from expenditure	39,421	44,553	45,918	50,101
Expenditure deducted from revenue	1,097	1,229	1,372	4,635
Items charged to surplus	—	—	356	—
Ordinary expenditure in capital account	113	90	—	428
Liquor board expenditure other than liquor selling costs	987	1,149	1,342	1,439
Total additions	41,906	47,309	49,292	56,960
Deduct:				
Refunds current year's revenue	—	—	59	59
Sinking fund earnings applied to debenture retirement	3,227	2,944	3,384	4,292
Items credited to surplus account by province	—	—	—	244
Interfund	4	4	4	4
Debt retirement	10,427	12,737	13,704	15,754
Total deductions	13,658	15,685	17,151	20,353
Gross ordinary expenditure	326,689	362,534	387,377	453,590
Gross capital expenditure	58,268	77,121	88,097	86,397
Gross general expenditure	384,957	439,655	475,474	539,987
To arrive at "net general expenditure" deduct items detailed above....	34,974	39,942	42,015	46,613
Net general expenditure	349,983	399,713	433,459	493,374

**TABLE 22. Net General Revenue — Provincial Governments
Ontario
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
thousands of dollars							
	Taxes:						
1	Corporations	268 ¹	1,588 ¹	383 ¹	12,011	²	²
	Income:						
2	Corporations	³	³	³	136,010	155,000	160,000
3	Individuals	—	2 ¹	—	1 ¹	—	—
4	Property	1,591	1,659	1,869	1,853	1,750	1,580
5	Succession duties	25,819	25,463	29,161	31,980	34,000	30,000
	Sales:						
6	Alcoholic beverages	—	—	—	—	—	—
7	Amusements and admissions	10,268	8,662	8,939	9,176	9,620	9,720
8	Motor fuel and fuel oil	93,630	104,895	114,135	144,583	149,700	152,800
9	Tobacco	—	—	—	—	—	—
10	General	—	—	—	—	—	—
11	Other commodities and services	—	—	—	—	—	—
12	Other taxes	5,339	7,655	7,409	6,714	30,640 ⁴	94,440 ⁴
13	Total taxes	136,915	149,924	161,896	342,328	380,710	448,540
	Privileges, licences and permits:						
14	Liquor control and regulation	14,509	15,027	15,008	21,582	23,625	23,625
15	Motor vehicle	30,002	42,350	49,718	53,914	56,400	57,400
16	Natural resources	23,018	26,903	29,332	33,191	42,475	42,175
17	Other	5,756	6,063	6,774	6,914		
18	Total privileges, licences and permits	73,285	90,343	100,832	115,601	122,500	123,200
	Contributions from own government enterprises:						
19	Liquor profits	33,444	38,560	43,305	46,762	47,700	47,700
20	Other contributions	—	—	—	—	—	—
21	Other revenue	7,684	9,415	10,115	10,436	10,687	12,042
22	Sub-total excluding inter-government transfers ..	251,328	288,242	316,148	515,127	561,597	631,482
	Other governments:						
	Government of Canada:						
23	Federal-provincial tax-sharing arrangements	—	—	—	74,379	93,322	105,617
24	Federal-provincial tax rental agreements	142,747	138,345	160,558	—	—	—
25	Share of income tax on power utilities	1,342	1,574	1,428	1,333	1,590	1,200
26	Subsidies	3,641	3,641	3,641	3,641	3,641	3,641
27	Municipal governments	—	—	—	—	—	—
28	Total other governments	147,730	143,560	165,627	79,353	98,553	110,458
29	Total net general revenue	399,058	431,802	481,775	594,480	660,150	741,940
30	Non-revenue receipts included in item 21	159	164	166	310	..	..

¹ Collection of arrears.

² Not separable from item 2.

³ Included in Corporations tax, since the breakdown of arrears was not available.

⁴ Includes an estimate by the Dominion Bureau of Statistics of the revenue from hospital insurance premiums. The hospital insurance plan commenced on January 1, 1959.

**TABLE 23. Net General Expenditure — Provincial Governments
Ontario
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
	Health:						
1	Hospital care	56,490	60,475	65,742	70,466	103,300 ¹	176,470 ¹
2	Other health	7,884	9,007	8,334	8,399	11,650	10,255
3	Total health	64,374	69,482	74,076	78,865	114,950	186,725
	Social welfare:						
4	Aid to aged persons	8,009	9,075	10,126	12,152	12,600	13,935
5	Aid to blind persons	349	402	422	424		
6	Aid to unemployed and unemployables	6,016	5,498	5,940	7,319	10,480	10,820
7	Labour	1,036	1,146	1,245	1,402	19,370	23,400
8	Other social welfare	10,206	10,451	11,222	14,646		
9	Total social welfare	25,616	26,572	28,955	35,943	42,450	48,155
10	Education	93,972	102,712	111,139	151,920	189,850	212,575
11	Transportation and communications	110,127	155,647	197,054	213,843	237,970	264,490
	Natural resources and primary industries:						
12	Fish and game	2,521	2,579	2,721	3,208	..	..
13	Forests	10,549	15,599	14,063	16,899	..	..
14	Lands: settlement and agriculture	6,168	7,009	7,010	8,222	..	..
15	Minerals and mines	975	1,021	1,054	1,312	..	..
16	Water resources	97	88	184	635	..	..
17	Other	674	884	3,311	3,554	..	..
18	Total natural resources and primary industries ..	20,984	27,180	28,343	33,830	39,200	41,720
19	Debt charges, net, excluding debt retirement	27,349	26,909	28,475	31,366	35,850	47,575
20	Contributions to own government enterprises	7,311	7,976	6,144	7,359	..	..
	Other expenditures:						
21	General government	17,111	19,987	18,208	24,378	..	..
22	Protection of persons and property	27,639	29,370	33,727	42,242	..	..
23	Recreational and cultural services	3,716	4,385	5,401	8,019	..	..
24	Local government planning and development	596	651	798	970	..	..
25	Trade and industrial development	1,494	1,603	2,097	2,310	..	..
26	Other	2,691	1,170	1,547	808	..	..
27	Total other expenditures	53,247	57,166	61,778	78,727	102,200	113,040
28	Sub-total excluding inter-government transfers ..	402,980	473,644	535,964	631,853	762,470	915,280
	Municipal governments:						
29	Subsidies	17,571	14,758	15,563	23,840	24,600	29,150
30	Payments in lieu of taxes	448	530	628	788	1,000	1,250
31	Total other governments	18,019	15,288	16,191	24,628	25,600	30,400
32	Total net general expenditure	420,999	488,932	552,155	656,481	788,070	945,680
33	Debt retirement excluded from above	19,439	30,949	38,432	15,480	15,440	15,500
34	Non-expense payments included in item 26	218	280	276	254	..	..

¹ Includes an estimate by the Dominion Bureau of Statistics of expenditures on the hospital insurance plan which commenced on January 1, 1959. Federal sharing of the costs also began on that date.

TABLE 24. Reconciliation with Public Accounts
Ontario

	1954	1955	1956	1957
Ordinary revenue per public accounts	399,393	427,969	479,783	591,849
Add:				
Revenue of special funds	43,187	33,645	62,954	64,205
Revenue deducted from expenditure	27,958	28,436	29,683	34,686
Expenditure deducted from revenue	972	1,080	1,165	1,322
Ordinary revenue in capital account	6,124	9,600	8,503	10,235
Liquor revenue unremitted	1,297	2,369	1,872	1,837
Total additions	79,538	75,130	104,177	112,285
Deduct:				
Refunds current year's expenditure	611	146	107	115
Sinking fund earnings in revenue	3,473	2,370	2,435	2,400
Working capital fund adjustments	—	—	2	—
Interfund eliminations	38,516	28,516	57,507	57,670
Total deductions	42,600	31,032	60,051	60,185
Gross ordinary revenue	436,331	472,067	523,909	643,949
Gross capital revenue	7,045	4,759	7,205	15,027
Gross general revenue	443,376	476,826	531,114	658,976
To arrive at "net general revenue" deduct:				
Interest, premium, discount, exchange	12,917	12,482	14,181	17,737
Grants-in-aid and shared-cost contributions	16,463	19,677	19,289	22,594
Institutional revenue	7,893	8,106	8,664	9,138
Capital revenue	7,045	4,759	7,205	15,027
Net general revenue	399,058	431,802	481,775	594,480
Ordinary expenditure per public accounts	399,250	425,464	477,979	527,983
Add:				
Expenditure of special funds	30,816	47,112	63,211	64,639
Revenue deducted from expenditure	27,958	28,436	29,683	34,686
Expenditure deducted from revenue	972	1,080	1,165	1,322
Ordinary expenditure in capital accounts	27,720	36,261	41,491	48,315
Liquor board expenditure other than liquor selling costs	838	863	861	894
Total additions	88,304	113,752	136,411	149,856
Deduct:				
Refunds current year's expenditure	611	146	107	115
Sinking fund earnings applied to debenture retirement	3,473	2,370	2,435	2,400
Working capital fund adjustments	—	—	2	—
Interfund eliminations	38,516	28,516	57,507	57,670
Debt retirement	19,439	30,949	38,432	15,480
Total deductions	62,039	61,981	98,483	75,665
Gross ordinary expenditure	425,515	477,235	515,907	602,174
Gross capital expenditure	39,802	56,721	85,587	118,803
Gross general expenditure	465,317	533,956	601,494	720,977
To arrive at "net general expenditure" deduct items detailed above ..	44,318	45,024	49,339	64,496
Net general expenditure	420,999	488,932	552,155	656,481

**TABLE 25. Net General Revenue — Provincial Governments
Manitoba
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
	Taxes:						
1	Corporations ¹	—	—	—	1,009	1,200	1,125
	Income:						
2	Corporations	—	—	—	—	—	—
3	Individuals (collection of arrears)	1	—	—	—	—	—
4	Property	—	—	—	—	—	—
5	Succession duties (collection of arrears)	12	5	6	2	3	1
	Sales:						
6	Alcoholic beverages	—	—	—	—	—	—
7	Amusements and admissions	1,198	1,124	889	267	670	665
8	Motor fuel and fuel oil	8,952	9,501	12,279	13,532	14,600	15,160
9	Tobacco	—	—	—	—	—	—
10	General	—	—	—	—	—	—
11	Other commodities and services	—	—	—	—	—	—
12	Other taxes ²	22	23	28	32	5,032	10,034
13	Total taxes	10,185	10,653	13,202	14,842	21,505	26,985
	Privileges, licences and permits:						
14	Liquor control and regulation	2,113	2,186	2,105	2,458	2,650	2,855
15	Motor vehicle	4,842	5,801	5,916	6,783	6,550	7,425
16	Natural resources	3,315	4,311	5,012	4,423	4,755	4,440
17	Other	644	683	725	779		
18	Total privileges, licences and permits	10,914	12,981	13,758	14,443	13,955	14,720
	Contributions from own government enterprises:						
19	Liquor profits	6,117	6,566	7,470	8,085	8,775	9,300
20	Other contributions	—	—	—	—	—	—
21	Other revenue	1,409	1,559	1,719	1,781	1,809	5,878 ³
22	Sub-total excluding inter-government transfers ..	28,625	31,759	36,149	39,151	46,044	56,883
	Other governments:						
	Government of Canada:						
23	Federal-provincial tax-sharing arrangements	—	—	—	32,350	33,577	38,115
24	Federal-provincial tax rental agreements	26,201	25,656	27,888	—	—	—
25	Share of income tax on power utilities	28	114	51	61	47	—
26	Subsidies	1,852	1,820	2,032	2,032	2,032	2,032
27	Municipal governments	—	—	—	—	—	—
28	Total other governments	28,081	27,590	29,971	34,443	35,656	40,147
29	Total net general revenue	56,706	59,349	66,120	73,594	81,700	97,030
30	Non-revenue receipts included in item 21	137	169	194	241	..	..

¹ Tax on premium income of insurance companies, formerly levied by the Government of Canada.

² Includes an estimate by the Dominion Bureau of Statistics of the revenue from hospital insurance premiums. The hospital insurance plan commenced on July 1, 1958.

³ Includes transfer from revenue account surplus for the 1958-59 fiscal year 3,742.

TABLE 26. Net General Expenditure — Provincial Governments
Manitoba
For the Fiscal Years Ended Nearest to December 31

No.	Function	1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
	Health:						
1	Hospital care ¹	6,039	6,367	7,214	8,608	14,710	19,080
2	Other health	1,322	1,344	1,682	1,784	2,010	2,190
3	Total health	7,361	7,711	8,896	10,392	16,720	21,270
	Social welfare:						
4	Aid to aged persons	1,224	1,340	1,329	1,586	2,040	1,975
5	Aid to blind persons	82	49	86	95		
6	Aid to unemployed and unemployables	1,035	1,213	1,656	611	750	3,425 ²
7	Labour	177	183	195	239	2,930	2,500
8	Other social welfare	1,923	1,978	2,150	2,281		
9	Total social welfare	4,441	4,763	5,416	4,812	5,720	7,900
10	Education	11,794	12,034	13,201	16,972	22,000	26,250
11	Transportation and communications	14,396	15,330	22,136	25,866	34,970	64,390 ³
	Natural resources and primary industries:						
12	Fish and game	616	614	624	692	..	..
13	Forests	1,055	1,167	1,219	1,338	..	..
14	Lands: settlement and agriculture	1,872	2,151	2,410	2,813	..	..
15	Minerals and mines	218	242	268	344	..	..
16	Water resources	386	371	343	430	..	..
17	Other natural resources and primary industries	134	269	296	219	..	..
18	Total natural resources and primary industries	4,281	4,814	5,160	5,836	6,550	9,620
19	Debt charges, net, excluding debt retirement	-733	-459	-325	-833	-870	-855
20	Contributions to own government enterprises	775	775	775	775	..	..
	Other expenditures:						
21	General government	2,371	2,270	2,504	3,071	..	..
22	Protection of persons and property	3,102	3,322	3,710	4,718	..	..
23	Recreational and cultural services	127	239	23	642	..	..
24	Local government planning and development	56	136	145	233	..	..
25	Trade and industrial development	380	410	516	657	..	..
26	Other	115	456	575	333	..	..
27	Total other expenditures	6,151	6,833	7,473	9,654	12,820	19,900
28	Sub-total excluding inter-government transfers	48,466	51,801	62,732	73,474	97,910	148,475
	Municipal governments:						
29	Subsidies	—	—	—	1,997	2,510	2,510
30	Payments in lieu of taxes	86	139	135	144	150	225
31	Total other governments	86	139	135	2,141	2,660	2,735
32	Total net general expenditure	48,552	51,940	62,867	75,615	100,570	151,210
33	Debt retirement excluded from above	5,109	6,529	5,538	4,639	5,130	2,655
34	Non-expense payments included in item 26	65	83	99	113	..	..

¹ Includes an estimate by the Dominion Bureau of Statistics of expenditures under the hospital insurance plan which commenced on July 1, 1958. Federal sharing of the costs also began on that date.

² Mothers' Allowances are now merged with Social Assistance and are included herein. Formerly they were classified under item 8.

³ Includes estimated expenditures voted under the Loan Act No. 2 of 1958, \$33 million, and \$19 million voted under the Loan Act No. 1 of 1959, all of which may not be spent in the fiscal year ending March 31, 1960.

**TABLE 27. Reconciliation with Public Accounts
Manitoba**

	1954	1955	1956	1957
Ordinary revenue per public accounts	58,825	61,122	67,475	80,124
Add:				
Revenue of special funds	1,210	1,070	1,315	954
Revenue deducted from expenditure	8,834	9,579	10,690	10,982
Expenditure deducted from revenue	147	155	190	205
Ordinary revenue in capital account	10,168	9,857	12,393	15,330
Liquor revenue unremitted	412	13	22	24
Items treated as deferred revenue	—	—	—	—
Adjustment re Government of Canada payments	—	—	305	—
Total additions	20,771	20,674	24,915	27,495
Deduct:				
Refunds current year's expenditure	31	30	37	44
Interfund eliminations	10,454	9,751	12,896	15,397
Adjustment re Government of Canada payments	—	—	—	1,915
Total deductions	10,485	9,781	12,933	17,356
Gross ordinary revenue	69,111	72,015	79,457	90,263
Gross capital revenue	2,217	1,470	3,342	2,571
Gross general revenue	71,328	73,485	82,799	92,834
To arrive at "net general revenue" deduct:				
Interest, premium, discount, exchange	7,646	7,299	7,722	8,572
Grants-in-aid and shared-cost contributions	3,662	4,288	4,559	6,946
Institutional revenue	1,097	1,079	1,056	1,151
Capital revenue	2,217	1,470	3,342	2,571
Net general revenue	56,706	59,349	66,120	73,594
Ordinary expenditure per public accounts	58,319	60,641	66,803	80,119
Add:				
Expenditure of special funds	178	497	546	637
Revenue deducted from expenditure	8,834	9,579	10,690	10,982
Expenditure deducted from revenue	147	155	190	205
Ordinary expenditure in capital account	358	411	508	993
Liquor board expenditure other than liquor selling costs	13	13	21	24
Total additions	9,530	10,655	11,955	12,841
Deduct:				
Refunds of current year's expenditure	31	30	37	44
Working capital fund adjustments	36	18	24	31
Interfund eliminations	10,454	9,751	12,896	15,397
Debt retirement	5,109	6,529	5,538	4,639
Total deductions	15,630	16,328	18,495	20,111
Gross ordinary expenditure	52,219	54,968	60,263	72,849
Gross capital expenditure	10,955	11,108	19,283	22,006
Gross general expenditure	63,174	66,076	79,546	94,855
To arrive at "net general expenditure" deduct items detailed above ..	14,622	14,136	16,679	19,240
Net general expenditure	48,552	51,940	62,867	75,615

TABLE 28. Net General Revenue — Provincial Governments
Saskatchewan
For the Fiscal Years Ended Nearest to December 31

No.	Source	1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
	Taxes:						
1	Corporations ¹	—	—	—	599	645	610
	Income:						
2	Corporations	—	—	—	—	—	—
3	Individuals	—	—	—	—	—	—
4	Property (collection of arrears)	71	46	51	33	25	—
5	Succession duties (collection of arrears)	25	10	6	9	5	—
	Sales:						
6	Alcoholic beverages	—	—	—	—	—	—
7	Amusements and admissions	66	71	81	101	100	115
8	Motor fuel and fuel oil	14,692	14,885	16,478	19,244	20,235	20,200
9	Tobacco	—	—	—	—	—	—
10	General	17,055	16,592	20,688	20,158	20,810	20,200
11	Other commodities and services	—	—	—	—	—	—
12	Other taxes ²	8,383	8,475	8,503	10,356	10,570	8,880
13	Total taxes	40,292	40,079	45,807	50,500	52,390	50,005
	Privileges, licences and permits:						
14	Liquor control and regulation	53	53	56	57	60	50
15	Motor vehicle	5,729	5,745	5,517	6,602	7,000	6,900
16	Natural resources	9,891	13,750	23,803	26,045	25,890	26,220
17	Other	1,251	1,292	1,406	1,319		
18	Total privileges, licences and permits	16,924	20,840	30,782	34,023	32,950	33,170
	Contributions from own government enterprises:						
19	Liquor profits	10,282	10,129	11,093	11,584	12,140	11,700
20	Other contributions	600	600	816	821	..	..
21	Other revenue	2,775	2,949	3,812	3,820	7,333	6,778
22	Sub-total excluding inter-government transfers ..	70,873	74,597	92,310	100,748	104,813	101,653
	Other governments:						
	Government of Canada:						
23	Federal-provincial tax-sharing arrangements	—	—	—	33,071	34,261	38,847
24	Federal-provincial tax rental agreements	26,646	25,986	27,432	—	—	—
25	Share of income tax on power utilities	44	47	50	66	96	100
26	Subsidies	2,088	2,072	2,080	2,080	2,080	2,080
27	Municipal governments	—	—	—	—	—	—
28	Total other governments	28,778	28,105	29,562	35,217	36,437	41,027
29	Total net general revenue	99,651	102,702	121,872	135,965	141,250	142,680
30	Non-revenue receipts included in item 21	482	548	467	304	..	..

¹ Tax on premium income of insurance companies previously levied by the Government of Canada.
² Includes hospital insurance premiums.

**TABLE 29. Net General Expenditure — Provincial Governments
Saskatchewan
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
	Health:						
1	Hospital care ¹	29,157	29,440	29,815	33,724	32,950	29,650
2	Other health	3,869	4,244	4,447	5,049	5,820	5,620
3	Total health	33,026	33,684	34,262	38,773	38,770	35,270
	Social welfare:						
4	Aid to aged persons	2,590	3,470	3,937	5,196	4,170	4,050
5	Aid to blind persons	74	80	91	103		
6	Aid to unemployed and unemployables	1,260	1,612	1,750	2,033	2,100	2,170
7	Labour	170	206	204	233		
8	Other social welfare	3,214	3,765	3,836	4,110	5,150	5,380
9	Total social welfare	7,308	9,133	9,818	11,675	11,420	11,600
10	Education	15,251	16,526	18,996	23,444	27,580	33,200
11	Transportation and communications	18,677	17,935	25,095	27,192	31,520	31,700
	Natural resources and primary industries:						
12	Fish and game	208	276	500	480	..	..
13	Forests	427	484	518	545	..	..
14	Lands: settlement and agriculture	5,217	5,738	4,843	4,820	..	..
15	Minerals and mines	846	835	974	1,554	..	..
16	Water resources	325	—	17	8	..	..
17	Other	1,900	2,053	1,632	2,089	..	..
18	Total natural resources and primary industries ..	8,923	9,386	8,484	9,496	10,040	9,800
19	Debt charges, net, excluding debt retirement	2,091	1,659	1,860	415	270	220
20	Contributions to own government enterprises	19	18	39	34	..	..
	Other expenditures:						
21	General government	3,873	4,827	4,779	5,095	..	..
22	Protection of persons and property	4,660	4,423	4,676	5,768	..	..
23	Recreational and cultural services	942	819	605	681	..	..
24	Local government planning and development	549	576	663	717	..	..
25	Trade and industrial development	389	448	521	618	..	..
26	Other	437	1,347	334	445	..	..
27	Total other expenditures	10,850	12,440	11,578	13,324	18,000	16,160
28	Sub-total excluding inter-government transfers	96,145	100,781	110,132	124,353	137,600	137,950
	Municipal governments:						
29	Subsidies	—	—	—	—	—	—
30	Payments in lieu of taxes	—	—	—	—	—	—
31	Total other governments	—	—	—	—	—	—
32	Total net general expenditure	96,145	100,781	110,132	124,353	137,600	137,950
33	Debt retirement excluded from above	8,325	6,671	11,639	—	—	—
34	Non-expense payments included in item 26	142	113	131	188	..	..

¹ Includes net cost of hospital insurance plan which commenced on January 1, 1947. Federal sharing of the costs began on July 1, 1958.

**TABLE 30. Reconciliation with Public Accounts
Saskatchewan**

	1954	1955	1956	1957
Ordinary revenue per public accounts.....	82,696	84,847	104,278	132,830
Add:				
Revenue of special funds	20,590	19,418	22,240	12,843
Revenue deducted from expenditure	7,788	9,262	9,032	12,499
Expenditure deducted from revenue.....	222	222	256	300
Ordinary revenue in capital account	434	2,762	7,590	—
Adjustment re Government of Canada payments	352	—	136	—
Total additions.....	29,386	31,664	39,254	25,642
Deduct:				
Refunds of current year's expenditure	162	154	173	211
Working capital fund adjustments	65	44	64	116
To adjust contributions re government enterprises to "net" basis ..	42	66	53	52
Employees' superannuation fund contributions	24	90	186	160
Liquor revenue over-remitted	—	—	—	155
Interfund eliminations	1,787	1,679	2,429	2,450
Adjustments re government of Canada payments.....	—	162	6,461	1,353
Total deductions	2,080	2,195	9,366	4,497
Gross ordinary revenue	110,002	114,316	134,166	153,975
Gross capital revenue	2,463	2,104	3,105	1,748
Gross general revenue.....	112,465	116,420	137,271	155,723
To arrive at "net general revenue" deduct:				
Interest, premium, discount, exchange	4,821	5,567	6,215	9,056
Grants-in-aid and shared-cost contributions	4,753	5,196	5,267	7,854
Institutional revenue	777	851	812	1,100
Capital revenue	2,463	2,104	3,105	1,748
Net general revenue.....	99,651	102,702	121,872	135,965
Ordinary expenditure per public accounts	78,154	84,810	98,243	98,564
Add:				
Expenditure of special funds	11,480	10,346	11,101	12,881
Revenue deducted from expenditure	7,788	9,262	9,032	12,499
Expenditure deducted from revenue.....	222	222	256	300
Ordinary expenditure in capital account.....	121	185	63	—
Deficits of working capital funds	55	—	325	—
Liquor board expenditure other than liquor selling costs	—	6	7	8
Total additions.....	19,666	20,021	20,784	25,688
Deduct:				
Refunds current year's expenditure.....	162	154	173	211
Working capital fund adjustments	44	331	116	116
To adjust contributions re government enterprises to "net" basis ..	42	66	53	52
Employees' superannuation fund contributions	24	90	186	160
Interfund eliminations	1,787	1,679	2,429	2,450
Debt retirement.....	8,325	6,671	11,639	—
Total deductions	10,384	8,991	14,596	2,989
Gross ordinary expenditure.....	87,436	95,840	104,431	121,263
Gross capital expenditure.....	21,523	18,659	21,100	22,848
Gross general expenditure	108,959	114,499	125,531	144,111
To arrive at "net general expenditure" deduct.....	12,814	13,718	15,399	19,758
Net general expenditure	96,145	100,781	110,132	124,353

**TABLE 31. Net General Revenue — Provincial Governments
Alberta
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
	Taxes:						
1	Corporations ¹	—	—	—	1,699	1,960	2,000
	Income:						
2	Corporations	—	—	—	—	—	—
3	Individuals	—	—	—	—	—	—
4	Property	—	—	—	—	—	—
5	Succession duties (collection of arrears)	7	5	4	5	5	5
	Sales:						
6	Alcoholic beverages	—	—	—	—	—	—
7	Amusements and admissions	1,499	1,426	1,374	1,158	1,010	550
8	Motor fuel and fuel oil	19,055	20,776	22,828	24,515	25,410	24,615
9	Tobacco	—	—	—	—	—	—
10	General	—	—	—	—	—	—
11	Other commodities and services	—	—	—	—	—	—
12	Other taxes	1,047	1,446	38	40	35	40
13	Total taxes	21,608	23,653	24,244	27,417	28,420	27,210
	Privileges, licences and permits:						
14	Liquor control and regulation	859	973	1,023	797	800	800
15	Motor vehicle	9,282	10,021	10,645	12,758	11,470	11,865
16	Natural resources	88,023	134,025	140,626	131,857	111,980	102,235
17	Other	1,352	1,378	1,581	1,671		
18	Total privileges, licences and permits	99,496	146,397	153,875	147,083	124,250	114,900
	Contributions from own government enterprises:						
19	Liquor profits	14,317	15,085	16,598	17,995	18,600	17,200
20	Other contributions	50	58	215	290	..	..
21	Other revenue	3,921	4,383	5,033	5,338	5,548	5,776
22	Sub-total excluding inter-government transfers..	139,392	189,576	199,965	198,123	176,818	165,086
	Other governments:						
	Government of Canada:						
23	Federal-provincial tax-sharing arrangements	—	—	—	43,636	46,341	53,539
24	Federal-provincial tax rental agreements	31,816	31,593	37,311	—	—	—
25	Share of income tax on power utilities	1,658	1,958	1,767	1,980	2,216	2,000
26	Subsidies	2,228	2,195	2,274	2,274	2,275	2,325
27	Municipal governments	3	4	—	—	—	—
28	Total other governments	35,705	35,750	41,352	47,890	50,832	57,864
29	Total net general revenue	175,097	225,326	241,317	246,013	227,650	222,950
30	Non-revenue receipts included in item 21	292	350	323	373	..	..

¹ Tax on premium income of insurance companies previously levied by the Government of Canada.

TABLE 32. Net General Expenditure — Provincial Governments
Alberta
For the Fiscal Years Ended Nearest to December 31

No.	Function	1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
	Health:						
1	Hospital care ¹	18,484	22,054	24,084	25,795	29,630	39,780
2	Other health	1,632	3,101	2,792	4,147	4,280	4,850
3	Total health	20,116	25,155	26,876	29,942	33,910	44,630
	Social welfare:						
4	Aid to aged persons	5,693	6,004	5,412	6,193	6,800	16,250
5	Aid to blind persons	124	151	129	180		
6	Aid to unemployed and unemployables	1,716	1,855	2,126	2,725	4,720	2,850
7	Labour	257	287	344	375		
8	Other social welfare	2,294	2,272	2,422	3,207		5,730
9	Total social welfare	10,084	10,569	10,433	12,680	14,510	24,830
10	Education	25,082	40,111	43,573	54,162	64,800	74,590
11	Transportation and communications	52,446	48,775	52,249	55,896	57,300	66,290
	Natural resources and primary industries:						
12	Fish and game	353	403	458	534	..	..
13	Forests	1,997	2,182	2,956	3,808	..	..
14	Lands: settlement and agriculture	7,126	5,325	6,348	6,369	..	..
15	Minerals and mines	2,486	2,903	2,677	3,127	..	..
16	Water resources	131	152	157	192	..	..
17	Other	189	325	411	467	..	..
18	Total natural resources and primary industries	12,282	11,290	13,007	14,497	16,250	17,180
19	Debt charges, net, excluding debt retirement	-3,958	-5,293	-7,527	-10,278	-12,725	-12,240
20	Contributions to own government enterprises	9	—	—	—	..	..
	Other expenditures:						
21	General government	3,203	4,816	4,459	5,470	..	..
22	Protection of persons and property	7,600	7,532	8,452	9,473	..	..
23	Recreational and cultural services	688	2,813	6,176	3,228	..	..
24	Local government planning and development	723	968	973	1,122	..	..
25	Trade and industrial development	567	609	663	719	..	..
26	Other	652	2,725 ²	368	11,349 ³	..	..
27	Total other expenditures	13,433	19,463	21,091	31,361	33,605	28,180
28	Sub-total excluding inter-government transfers	129,494	150,070	159,702	188,260	207,650	243,460
	Municipal governments:						
29	Subsidies	8,779	9,248	10,232	11,082	15,210	15,150
30	Payments in lieu of taxes	30	57	66	78	—	—
31	Total other governments	8,809	9,305	10,298	11,160	15,210	15,150
32	Total net general expenditure	138,303	159,375	170,000	199,420	222,860	258,610
33	Debt retirement excluded from above	3,098	3,179	3,268	3,361	1,025	1,850
34	Non-expense payments included in item 26	300	267	273	308	..	..

¹ Includes net cost of hospital insurance plan which commenced on April 1, 1958. Federal sharing of the costs commenced on July 1, 1958.

² Includes golden jubilee pensions 1,761.

³ Includes Citizens' Dividend Fund payments 10,742.

**TABLE 33. Reconciliation with Public Accounts
Alberta**

	1954	1955	1956	1957
Ordinary revenue per public accounts.....	191,185	241,698	261,669	267,433
Add:				
Revenue of special funds	710	1,015	1,215	12,868
Revenue deducted from expenditure	20	16	17	26
Expenditure deducted from revenue.....	478	520	571	612
Ordinary revenue in capital account.....	293	574	564	486
Liquor revenue unremitted	166	456	80	886
Adjustment re Government of Canada payments.....	—	—	171	—
Total additions.....	1,667	2,581	2,618	14,878
Deduct:				
Refunds current year's expenditure.....	1,452	1,718	1,968	2,323
Working capital fund adjustments	102	286	272	22
To adjust contributions re government enterprises to "net" basis..	1,541	1,551	1,760	2,097
Employees' superannuation fund contributions	1,174	1,271	1,593	1,993
Interfund eliminations	705	677	431	11,831
Adjustment re Government of Canada payments.....	—	—	—	171
Total deductions	4,974	5,503	6,024	18,437
Gross ordinary revenue	187,878	238,686	258,263	263,874
Gross capital revenue	3,429	2,565	1,635	6,166
Gross general revenue.....	191,307	241,251	259,898	270,040
To arrive at "net general revenue" deduct:				
Interest, premium, discount, exchange	6,396	7,639	9,775	11,349
Grants-in-aid and shared-cost contributions	4,839	4,013	5,314	4,636
Institutional revenue	1,546	1,708	1,857	1,876
Capital revenue	3,429	2,565	1,635	6,166
Net general revenue.....	175,097	225,326	241,317	246,013
Ordinary expenditure per public accounts	109,224	132,028	141,594	173,325
Add:				
Expenditure of special funds	1,175	896	785	11,842
Revenue deducted from expenditure	20	16	17	26
Expenditure deducted from revenue.....	478	520	571	612
Deficits of working capital funds	—	—	106	267
Total additions.....	1,673	1,432	1,479	12,747
Deduct:				
Refunds current year's expenditure.....	1,452	1,718	1,968	2,323
Working capital fund adjustments	422	268	22	187
To adjust contributions re government enterprises to "net" basis..	1,541	1,551	1,760	2,097
Employees' superannuation fund contributions	1,174	1,271	1,593	1,993
Interfund eliminations	705	677	431	11,831
Debt retirement.....	3,098	3,179	3,268	3,361
Total deductions	8,392	8,664	9,042	21,792
Gross ordinary expenditure.....	102,505	124,796	134,031	161,280
Gross capital expenditure.....	52,008	50,504	54,550	59,167
Gross general expenditure	154,513	175,300	188,581	223,447
To arrive at "net general expenditure" deduct.....	16,210	15,925	18,581	24,027
Net general expenditure	138,303	159,375	170,000	199,420

TABLE 34. Net General Revenue – Provincial Governments
British Columbia
For the Fiscal Years Ended Nearest to December 31

No.	Source	thousands of dollars					
		1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
	Taxes:						
1	Corporations ¹	—	—	—	2,239	2,500	2,550
	Income:						
2	Corporations	—	—	—	—	—	—
3	Individuals	—	—	—	—	—	—
4	Property	5,128	5,236	5,666	5,977	5,840	5,630
5	Succession duties	—	—	—	—	—	—
	Sales:						
6	Alcoholic beverages	—	—	—	—	—	—
7	Amusements and admissions	3,075	2,977	2,527	2,723	2,890	2,700
8	Motor fuel and fuel oil	20,267	23,199	26,363	27,879	28,360	30,540
9	Tobacco	—	—	—	—	—	—
10	General	55,178	68,307	85,133	87,245	80,900	84,000
11	Other commodities and services	—	—	—	—	—	—
12	Other taxes	63	50	61	58	60	100
13	Total taxes	83,711	99,769	119,750	126,121	120,550	125,520
	Privileges, licences and permits:						
14	Liquor control and regulation	214	358	402	428	400	435
15	Motor vehicle	10,567	12,730	14,194	14,685	14,700	16,100
16	Natural resources	27,996	38,779	46,180	42,118	45,500	45,375
17	Other	1,620	1,680	1,861	1,822		
18	Total privileges, licences and permits	40,397	53,547	62,637	59,653	60,600	61,910
	Contributions from own government enterprises:						
19	Liquor profits	21,049	22,461	24,896	26,671	26,650	26,790
20	Other contributions	—	—	483	—	—	—
21	Other revenue	5,356	5,900	6,867	8,361	6,847	7,294
22	Sub-total excluding inter-government transfers ..	150,513	181,677	214,633	220,206	214,647	221,514
	Other governments:						
	Government of Canada:						
23	Federal-provincial tax-sharing arrangements	—	—	—	58,983	64,816	67,625
24	Federal-provincial tax-rental agreements	46,052	45,393	55,730	—	—	—
25	Share of income tax on power utilities	1,812	2,422	1,415	1,326	1,456	1,700
26	Subsidies	1,281	1,281	1,281	1,281	1,281	1,281
27	Municipal governments	—	—	—	—	—	—
28	Total other governments	49,145	49,096	58,426	61,590	67,553	70,606
29	Total net general revenue	199,658	230,773	273,059	281,796	282,200	292,120
30	Non-revenue receipts included in item 21	827	756	993	1,250	..	..

¹ Tax on premium income of insurance companies previously levied by the Government of Canada.

**TABLE 35. Net General Expenditure — Provincial Governments
British Columbia
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
	Health:						
1	Hospital care ¹	41,754	42,462	44,880	51,056	43,440	43,850
2	Other health	5,359	5,211	5,359	6,302	6,510	7,810
3	Total health	47,113	47,673	50,239	57,358	49,950	51,660
	Social welfare:						
4	Aid to aged persons	9,016	8,671	11,723	12,404	12,640	12,700
5	Aid to blind persons	249	187	219	239		
6	Aid to unemployed and unemployables	6,598	5,395	5,187	5,480	4,960	5,180
7	Labour	376	356	379	441	4,315	3,940
8	Other social welfare	3,634	3,960	3,571	3,593		
9	Total social welfare	19,873	18,569	21,079	22,157	21,915	21,820
10	Education	26,218	49,177	47,950	52,254	55,320	64,150
11	Transportation and communications	31,511	39,268	75,227	75,243	62,530	66,330
	Natural resources and primary industries:						
12	Fish and game	903	960	999	1,109	..	..
13	Forests	9,033	9,554	11,855	12,910	..	..
14	Lands: settlement and agriculture	2,877	2,824	3,493	3,853	..	..
15	Minerals and mines	1,179	1,152	1,344	1,290	..	..
16	Water resources	274	301	464	737	..	..
17	Other	443	377	576	586	..	..
18	Total natural resources and primary industries ...	14,709	15,168	18,731	20,485	21,960	21,870
19	Debt charges, net, excluding debt retirement	6,201	5,786	4,919	5,263	4,980	4,750
20	Contributions to own government enterprises	188	288	633	1,457	..	..
	Other expenditures:						
21	General government	8,015	9,347	11,566	12,594	..	..
22	Protection of persons and property	9,553	10,373	11,939	14,009	..	..
23	Recreational and cultural services	1,401	1,354	2,681	2,793	..	..
24	Local government planning and development	126	137	150	403	..	..
25	Trade and industrial development	595	589	704	747	..	..
26	Other	7,581	2,398	2,371	11,668 ²	..	..
27	Total other expenditures	27,271	24,198	29,411	42,214	41,735	40,590
28	Sub-total excluding inter-government transfers	173,084	200,127	248,189	276,431	258,390	271,170
	Municipal governments:						
29	Subsidies	5,501	7,363	9,452	11,034	11,100	11,100
30	Payments in lieu of taxes	—	—	—	—	—	—
31	Total other governments	5,501	7,363	9,452	11,034	11,100	11,100
32	Total net general expenditure	178,585	207,490	257,641	287,465	269,490	282,270
33	Debt retirement excluded from above	12,354	12,071	26,447	29,303	20,720	20,790
34	Non-expense payments included in item 26	6,532	762	956	2,589	..	..

¹ Includes net costs of hospital insurance plan which commenced January 1, 1949. Federal government sharing of costs commenced July 1, 1958.

² Includes home-owners subsidies 6,765.

**TABLE 36. Reconciliation with Public Accounts
British Columbia**

	1954	1955	1956	1957
Ordinary revenue per public accounts	198,990	227,253	270,784	283,429
Add:				
Revenue of special funds	12,021	9,560	10,609	11,516
Revenue deducted from expenditure	18,211	19,905	25,488	37,661
Expenditure deducted from revenue	292	333	385	404
Liquor revenue unremitted	160	192	218	226
Total additions	30,684	29,990	36,700	49,807
Deduct:				
Refunds current year's expenditure	22	—	—	—
Working capital fund adjustments	89	34	52	26
Interfund eliminations	13,552	8,286	9,915	10,138
Deferred credits to revenue	—	—	—	6,104
Total deductions	13,663	8,320	9,967	16,268
Gross ordinary revenue	216,011	248,923	297,517	316,968
Gross capital revenue	—	—	—	—
Gross general revenue	216,011	248,923	297,517	316,968
To arrive at "net general revenue" deduct:				
Interest, premium, discount, exchange	2,242	2,282	2,902	2,223
Grants-in-aid and shared cost contributions	11,868	13,441	19,031	30,201
Institutional revenue	2,243	2,427	2,525	2,748
Capital revenue	—	—	—	—
Net general revenue	199,658	230,773	273,059	281,796
Ordinary expenditure per public accounts	183,437	213,630	278,971	311,366
Add:				
Expenditure of special funds	18,616	10,582	10,834	11,965
Revenue deducted from expenditure	18,211	19,905	25,488	37,661
Expenditure deducted from revenue	292	333	385	404
Items charged to surplus	20	23	8	4
Ordinary expenditure in capital account	125	552	674	208
Deficits of working capital funds	—	305	1,900	219
Liquor board expenditure other than liquor selling costs	160	192	218	226
Total additions	37,424	31,892	39,507	50,687
Deduct:				
Refunds current year's expenditure	22	—	—	—
Working capital fund adjustments	415	34	52	26
Interfund eliminations	13,552	8,286	9,915	10,138
Debt retirement	12,354	12,071	26,447	29,303
Total deductions	26,343	20,391	36,414	39,467
Gross ordinary expenditure	194,518	225,131	282,064	322,586
Gross capital expenditure	420	509	35	51
Gross general expenditure	194,938	225,640	282,099	322,637
To arrive at "net general expenditure" deduct items detailed above ..	16,353	18,150	24,458	35,172
Net general expenditure	178,585	207,490	257,641	287,465

**TABLE 37. Amounts Paid to Local Governments by Provincial Governments
Newfoundland
For the Fiscal Years Ended Nearest to December 31**

No.		1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
1	Subsidies	284	322	524	610	870	1,010
2	Grants in lieu of local taxes on provincial government property	7	7	7	7	10	10
	Grants-in-aid and shared-cost contributions:						
3	Highways, roads and bridges	224	238	96	157	180	150
4	Hospital care	—	—	—	—	—	—
5	Other health	101	25	210	106	—	10
6	Aid to aged persons	—	—	—	—	—	—
7	Aid to unemployed and unemployables	—	—	—	—	—	—
8	Other social welfare	—	—	—	—	—	—
9	Education ¹	—	—	—	—	—	—
10	Other	58	109	102	57	65	80
11	Sub-total items 3 to 10	383	372	408	320	245	240
12	Total payments to local governments	674	701	939	937	1,125	1,260

¹ Primary and secondary schools are operated by religious denominations. Grants thereto are as follows: 1954: \$6,603; 1955: \$7,078; 1956: \$7,931; 1957: \$8,665; 1958: \$12,080; 1959: \$12,810.

**TABLE 38. Amounts Paid to Local Governments by Provincial Governments
Prince Edward Island
For the Fiscal Years Ended Nearest to December 31**

No.		1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
1	Subsidies	112	112	118	121	330	355
2	Grants in lieu of local taxes on provincial government property	—	3	4	5	5	5
	Grants-in-aid and shared-cost contributions:						
3	Highways, roads and bridges	39	33	1	14	10	15
4	Hospital care	—	—	—	—	—	—
5	Other health	—	—	—	—	—	—
6	Aid to aged persons	—	—	—	—	—	—
7	Aid to unemployed and unemployables	3	4	5	14	10	10
8	Other social welfare	—	—	—	—	—	—
9	Education ¹	960	989	1,134	1,210	1,295	1,470
10	Other	2	2	2	2	5	5
11	Sub-total items 3 to 10	1,004	1,028	1,142	1,240	1,320	1,500
12	Total payments to local governments	1,116	1,143	1,264	1,366	1,655	1,860

¹ Includes grants to teachers.

TABLE 39. Amounts Paid to Local Governments by Provincial Governments
Nova Scotia
For the Fiscal Years Ended Nearest to December 31

No.		1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
1	Subsidies	994	933	1,071	1,020	995	1,000
2	Grants in lieu of local taxes on provincial government properties	5	—	—	—	—	—
	Grants-in-aid and shared-cost contributions:						
3	Highways, roads and bridges	—	—	—	—	—	—
4	Hospital care ¹	—	—	—	—	1,160	440
5	Other health	—	—	—	—	—	—
6	Aid to aged persons	—	—	—	—	—	—
7	Aid to unemployed and unemployables	—	—	—	—	430	560
8	Other social welfare	—	3	2	—	—	—
9	Education	6,845	8,407	11,412	11,221	12,900	14,130
10	Other	20	18	24	27	115	120
11	Sub-total items 3 to 10	6,865	8,428	11,438	11,248	14,605	15,250
12	Total payments to local governments	7,864	9,361	12,509	12,268	15,600	16,250

¹ Amounts paid directly to municipalities, i.e. excluding grants paid to hospital boards.

TABLE 40. Amounts Paid to Local Governments by Provincial Governments
New Brunswick
For the Fiscal Years Ended Nearest to December 31

No.		1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
1	Subsidies	2,789	2,783	2,987	3,468	4,750	4,955
2	Grants in lieu of local taxes on provincial government properties	—	—	—	—	—	—
	Grants-in-aid and shared-cost contributions:						
3	Highways, roads and bridges	173	124	184	217	225	225
4	Hospital care ¹	—	—	—	—	—	1,250
5	Other health	—	—	—	—	—	—
6	Aid to aged persons	—	—	—	—	—	—
7	Aid to unemployed and unemployables	—	—	29	36	40	40
8	Other social welfare	71	95	96	114	120	125
9	Education ²	6,846	6,783	7,406	7,596	7,975	8,850
10	Other	22	58	125	137	150	155
11	Sub-total items 3 to 10	7,112	7,060	7,840	8,100	8,510	10,645
12	Total payments to local governments	9,901	9,843	10,827	11,568	13,260	15,600

¹ Amounts paid directly to municipalities, i.e. excluding grants paid to hospital boards.

² Includes grants to teachers.

**TABLE 41. Amounts Paid to Local Governments by Provincial Governments
Quebec
For the Fiscal Years Ended Nearest to December 31**

No.		1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
1	Subsidies ¹	—	200	—	—	250	250
2	Grants in lieu of local taxes on provincial government properties	—	—	—	—	—	—
	Grants-in-aid and shared-cost contributions:						
3	Highways, roads and bridges	3,632	3,888	4,517	4,019	4,900	5,060
4	Hospital care	—	—	—	—	—	—
5	Other health	—	—	—	30	—	—
6	Aid to aged persons	—	—	—	—	—	—
7	Aid to unemployed and unemployables	—	—	—	—	—	—
8	Other social welfare	—	—	—	—	—	—
9	Education ²	35,112	40,501	53,917	61,140	68,500	71,990
10	Other	956	1,170	1,483	1,634	2,050	1,800
11	Sub-total items 3 to 10	39,700	45,559	59,917	66,823	75,450	78,850
12	Total payments to local governments	39,700	45,759	59,917	66,823	75,700	79,100

¹ Special grants to the municipal corporation of the city of Quebec.

² Includes grants to teachers.

**TABLE 42. Amounts Paid to Local Governments by Provincial Governments
Ontario
For the Fiscal Years Ended Nearest to December 31**

No.		1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
1	Subsidies	17,571	14,758	15,563	23,840	24,600	29,150
2	Grants in lieu of local taxes on provincial government properties	448	530	628	788	1,000	1,250
	Grants-in-aid and shared-cost contributions:						
3	Highways, roads and bridges	32,716	39,604	45,922	51,367	55,035	61,540
4	Hospital care	—	—	—	—	—	250
5	Other health	1,515	1,626	1,769	2,043	2,000	2,210
6	Aid to aged persons	2,356	2,979	4,373	5,346	4,000	5,210
7	Aid to unemployed and unemployables	2,944	3,252	3,891	6,688	6,600 ¹	6,475 ¹
8	Other social welfare	1,486	1,569	1,840	3,001	3,125	3,850
9	Education	67,017	69,578	79,959	98,534	129,235	148,350
10	Other	1,732	1,785	2,122	3,158	9,125 ²	9,315 ²
11	Sub-total items 3 to 10	109,766	120,393	139,876	170,137	209,120	237,200
12	Total payments to local governments	127,785	135,681	156,067	194,765	234,720	267,600

¹ Net, i.e. after deducting unemployment assistance grants from the Government of Canada; gross payments are not available.

² Includes grants for special winter works projects.

**TABLE 43. Amounts Paid to Local Governments by Provincial Governments
Manitoba
For the Fiscal Years Ended Nearest to December 31**

No.		1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
1	Subsidies	—	—	—	1,997	2,510	2,510
2	Grants in lieu of local taxes on provincial government properties	86	139	135	144	150	225
	Grants-in-aid and shared-cost contributions:						
3	Highways, roads and bridges	1,860	1,488	1,961	2,811	5,600	4,695
4	Hospital care ¹	—	—	691	1,332	1,680	10
5	Other health	25	24	104	146	130	115
6	Aid to aged persons	—	—	—	—	—	—
7	Aid to unemployed and unemployables	403	401	822	1,220	1,300	710
8	Other social welfare	78	100	192	256	310	170
9	Education	8,884	8,861	9,580	11,959	15,000	19,525
10	Other	228	186	243	292	650	1,030
11	Sub-total items 3 to 10	11,478	11,060	13,593	18,016	24,670	26,255
12	Total payments to local governments	11,564	11,199	13,728	20,157	27,330	28,990

¹ Amounts paid directly to municipalities, i.e., excluding grants paid to hospital boards.

**TABLE 44. Amounts Paid to Local Governments by Provincial Governments
Saskatchewan
For the Fiscal Years Ended Nearest to December 31**

No.		1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
1	Subsidies	—	—	—	—	—	—
2	Grants in lieu of local taxes on provincial government properties	—	—	—	—	—	—
	Grants-in-aid and shared-cost contributions:						
3	Highways, roads and bridges	459	633	2,665	4,801	5,820	5,300
4	Hospital care	—	—	—	—	—	—
5	Other health	179	165	176	195	140	160
6	Aid to aged persons	—	—	4	5	10	—
7	Aid to unemployed and unemployables	799	984	1,632	1,695	2,100	—
8	Other social welfare	—	—	—	—	—	—
9	Education	10,107	11,460	13,428	17,371	20,170	24,000
10	Other	418	986	98	112	180	120
11	Sub-total items 3 to 10	11,962	14,228	18,003	24,179	28,420	29,580
12	Total payments to local governments	11,962	14,228	18,003	24,179	28,420	29,580

**TABLE 45. Amounts Paid to Local Governments by Provincial Governments
Alberta
For the Fiscal Years Ended Nearest to December 31**

No.		1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
1	Subsidies	8,779	9,248	10,232	11,082	15,210	15,150
2	Grants in lieu of local taxes on provincial government properties	30	57	66	78	—	—
	Grants-in-aid and shared-cost contributions:						
3	Highways, roads and bridges	4,914	3,427	3,776	4,002	4,770	5,190
4	Hospital care ¹	1,392	1,971	2,395	2,861	850	—
5	Other health	195	201	730	870	1,050	1,170
6	Aid to aged persons	—	—	—	—	—	—
7	Aid to unemployed and unemployables	731	845	1,030	1,142	1,260	1,240
8	Other social welfare	227	263	318	463	350	520
9	Education	19,109	31,507	36,085	44,423	50,580	53,840
10	Other	197	286	126	230	140	890
11	Sub-total items 3 to 10	26,765	38,500	44,460	53,991	59,000	62,850
12	Total payments to local governments	35,574	47,805	54,758	65,151	74,210	78,000

¹ Amounts paid directly to municipalities, i.e. excludes amounts paid to hospital boards.

**TABLE 46. Amounts Paid to Local Governments by Provincial Governments
British Columbia
For the Fiscal Years Ended Nearest to December 31**

No.		1954	1955	1956	1957	1958 (Prel.)	1959 (Est.)
		thousands of dollars					
1	Subsidies	5,501	7,363	9,452	11,034	11,100	11,100
2	Grants in lieu of local taxes on provincial government properties	—	—	—	—	—	—
	Grants-in-aid and shared-cost contributions:						
3	Highways, roads and bridges	164	164	232	320	190	190
4	Hospital care	—	—	—	—	—	—
5	Other health	227	210	248	246	295	340
6	Aid to aged persons	—	—	—	4	—	—
7	Aid to unemployed and unemployables	2,588	2,627	2,634	4,119	4,200	4,200
8	Other social welfare	430	469	611	602	615	600
9	Education	19,149	40,581	37,073	40,084	43,770	50,020
10	Other	443	367	322	300	380	300
11	Sub-total items 3 to 10	23,001	44,418	41,120	45,675	49,450	55,650
12	Total payments to local governments	28,502	51,781	50,572	56,709	60,550	66,750

SECTION IV

MUNICIPAL GOVERNMENTS

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TABLE 47. Net General Revenue — Municipal Governments
Newfoundland
For the Fiscal Years Ended Nearest to December 31

No.	Source	1954	1955	1956	1957 (Est.)	1958 (Est.)	1959 (Est.)
		thousands of dollars					
1	Taxes:						
2	Property	1,669	1,837	2,085	2,375	2,451	2,769
3	Sales:						
4	Amusement and admissions	112	150	149	169	153	164
5	General	—	—	—	—	—	—
6	Other commodities and services	220	238	299	323	283	304
7	Other taxes	76	94	117	105	114	123
8	Total taxes	2,077	2,319	2,650	2,972	3,001	3,360
9	Licences and permits (other)	66	82	96	102	101	116
10	Contributions from own utilities and enterprises	170	132	135	127	81	111
11	Other revenue	274	173	677	589	581	343
12	Sub-total	2,587	2,706	3,558	3,790	3,764	3,930
13	Other governments:						
14	Government of Canada:						
15	Grants in lieu of taxes	16	11	47	32	32	21
16	Provincial government:						
17	Subsidies	252	249	227	558	794	884
18	Grants in lieu of taxes	7	7	7	7	10	10
19	Total other governments	275	267	281	597	836	915
20	Total net general revenue	2,862	2,973	3,839	4,387	4,600	4,845

TABLE 48. Net General Expenditure — Municipal Governments
Newfoundland
For the Fiscal Years Ended Nearest to December 31

No.	Function	1954	1955	1956	1957 (Est.)	1958 (Est.)	1959 (Est.)
		thousands of dollars					
1	Health:						
2	Hospital care	—	—	—	—	—	—
3	Other health	3	4	6	8	7	7
4	Total health	3	4	6	8	7	7
5	Social welfare:						
6	Aid to aged persons	—	—	—	—	—	—
7	Aid to unemployed and unemployables	—	—	—	—	—	—
8	Other social welfare	—	—	—	—	—	—
9	Total social welfare	—	—	—	—	—	—
10	Sanitation and waste removal	427	418	775	873	529	494
11	Education	—	2	2	2	2	—
12	Highways, roads and bridges	1,071	1,243	2,245	2,725	2,889	2,963
13	Debt charges, net, excluding debt retirement	153	149	356	476	606	586
14	Contributions to own utilities and enterprises	—	172	83	258	374	401
15	Other expenditures:						
16	General government	406	533	620	625	769	930
17	Protection to persons and property	154	146	226	715	438	429
18	Recreation and community services	529	455	368	182	249	287
19	Other	39	70	132	118	105	166
20	Total other expenditure	1,128	1,204	1,346	1,640	1,561	1,812
21	Special payments to provinces	—	—	—	—	—	—
22	Total net general expenditure	2,782	3,192	4,813	5,982	5,968	6,263
23	Debt retirement excluded from above	40	50	76	103	160	141
24	Provision for reserves included in item 16	3	7	11	15	14	33

**TABLE 49. Net General Revenue — Municipal Governments
Prince Edward Island
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1954	1955	1956	1957	1958 (Est.)	1959 (Est.)
thousands of dollars							
1	Taxes:						
1	Property	1,504	1,614	1,739	1,856	1,935	1,987
2	Sales:						
3	Amusements and admissions	—	—	—	—	—	—
4	General	—	—	—	—	—	—
5	Other commodities and services	—	—	—	—	—	—
6	Other taxes	30	104	104	124	120	124
6	Total taxes	1,534	1,718	1,843	1,980	2,055	2,111
7	Licences and permits (other)	28	30	43	42	38	45
8	Contributions from own utilities and enterprises	97	122	106	110	117	111
9	Other revenue	44	53	57	59	61	61
10	Sub-total	1,703	1,923	2,049	2,191	2,271	2,328
	Other governments:						
11	Government of Canada:						
	Grants in lieu of taxes	6	1	43	70	60	69
12	Provincial government:						
	Subsidies	100	101	109	109	105	343
13	Grants in lieu of taxes	—	—	—	—	5	5
14	Total other governments	106	102	152	179	170	417
15	Total net general revenue	1,809	2,025	2,201	2,370	2,441	2,745

**TABLE 50. Net General Expenditure — Municipal Governments
Prince Edward Island
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1954	1955	1956	1957	1958 (Est.)	1959 (Est.)
thousands of dollars							
	Health:						
1	Hospital care	—	2	2	1	1	2
2	Other health	6	7	9	8	9	10
3	Total health	6	9	11	9	10	12
	Social welfare:						
4	Aid to aged persons	—	—	—	—	—	—
5	Aid to unemployed and unemployables	1	2	1	2	1	3
6	Other social welfare	14	15	15	15	15	8
7	Total social welfare	15	17	16	17	16	11
8	Sanitation and waste removal	6	11	20	6	40	41
9	Education	1,523	959	1,253	1,935	2,245	1,382
10	Highways, roads and bridges	517	591	355	326	463	529
11	Debt charges, net, excluding debt retirement	192	227	276	321	303	370
12	Contributions to own utilities and enterprises	1	—	—	—	—	1
	Other expenditure:						
13	General government	122	126	173	167	143	172
14	Protection to persons and property	169	198	204	231	201	266
15	Recreation and community services	113	321	392	77	52	66
16	Other	13	40	32	32	52	46
17	Total other expenditure	417	685	801	507	448	550
18	Special payments to province	—	—	—	—	—	—
19	Total net general expenditure	2,677	2,499	2,732	3,121	3,525	2,896
20	Debt retirement excluded from above	153	177	226	234	223	277
21	Provision for reserves included in item 16	7	12	13	19	23	21

**TABLE 51. Net General Revenue – Municipal Governments
Nova Scotia
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1954	1955	1956	1957 (Est.)	1958 (Est.)	1959 (Est.)
		thousands of dollars					
1	Taxes:						
	Property	20,842	21,901	24,146	26,067	26,830	29,547
2	Sales:						
3	Amusement and admissions	—	—	—	—	—	—
4	General	—	—	—	—	—	—
5	Other commodities and services	—	—	—	—	—	—
6	Other taxes	767	939	1,022	1,209	1,283	1,352
7	Total taxes	21,609	22,840	25,168	27,276	28,113	30,899
8	Licences and permits (other)	280	298	317	327	340	364
9	Contributions from own utilities and enterprises	212	245	263	184	120	224
10	Other revenue	1,524	1,552	1,695	1,520	1,517	1,618
11	Sub-total	23,625	24,935	27,443	29,307	30,090	33,125
	Other governments:						
12	Government of Canada:						
13	Grants in lieu of taxes	461	1,088	1,229	1,843	1,931	1,978
14	Provincial government:						
15	Subsidies	1,017	988	1,646	1,753	1,885	1,886
16	Grants in lieu of taxes	—	—	—	—	—	—
17	Total other governments	1,478	2,076	2,875	3,596	3,816	3,864
18	Total net general revenue	25,103	27,011	30,318	32,903	33,906	36,989

**TABLE 52. Net General Expenditure – Municipal Government
Nova Scotia
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1954	1955	1956	1957 ¹ (Est.)	1958 ¹ (Est.)	1959 ¹ (Est.)
		thousands of dollars					
1	Health:						
2	Hospital care	3,897	2,295	2,644	2,600	2,207	1,953
3	Other health	213	251	230	285	300	194
4	Total health	4,110	2,546	2,874	2,885	2,507	2,147
5	Social welfare:						
6	Aid to aged persons	—	—	530	570	436	530
7	Aid to unemployed and unemployables	—	—	878	935	1,015	1,061
8	Other social welfare	—	—	—	—	—	—
9	Total social welfare	1,379	1,270	1,408	1,505	1,451	1,591
10	Sanitation and waste removal	1,367	1,052	1,657	2,010	2,071	3,552
11	Education	9,921	9,932	12,471	15,750	18,971	19,686
12	Highways, roads and bridges	2,806	3,224	3,263	5,380	5,722	5,491
13	Debt charges, net, excluding debt retirement	1,964	2,033	2,833	2,682	2,827	3,172
14	Contributions to own utilities and enterprises	62	92	43	44	62	77
15	Other expenditure:						
16	General government	2,075	2,280	2,543	3,279	2,885	2,821
17	Protection to persons and property	3,726	3,779	4,185	4,568	4,880	5,263
18	Recreation and community services	825	655	807	771	859	913
19	Other	834	818	883	1,062	934	1,476
20	Total other expenditure	7,460	7,532	8,418	9,680	9,558	10,473
21	Special payments to province	246	246	246	246	—	—
22	Total net general expenditure	29,315	27,927	33,213	40,182	43,169	46,189
23	Debt retirement excluded from above	2,163	2,430	3,127	3,402	3,635	4,033
24	Provision for reserves included in item 16	452	368	563	613	563	553

¹ Does not include capital expenditure out of capital fund re hospitals.

**TABLE 53. Net General Revenue — Municipal Governments
New Brunswick
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1954	1955	1956	1957	1958 (Est.)	1959 (Est.)
thousands of dollars							
1	Taxes:						
	Property	16,429	17,328	18,749	21,542	21,850	23,923
2	Sales:						
3	Amusement and admissions	—	—	—	—	—	—
4	General	—	—	—	—	—	—
5	Other commodities and services	—	—	—	—	—	—
6	Other taxes	1,691	1,929	2,165	2,216	2,265	2,415
6	Total taxes	18,120	19,257	20,914	23,758	24,115	26,338
7	Licences and permits (other)	163	194	196	227	222	177
8	Contributions from own utilities and enterprises	354	207	302	300	237	157
9	Other revenue	713	778	836	990	805	1,038
10	Sub-total	19,350	20,436	22,248	25,275	25,379	27,710
	Other governments:						
11	Government of Canada:						
	Grants in lieu of taxes ¹	232	474	571	912	945	1,241
12	Provincial government:						
13	Subsidies	2,662	2,846	2,995	3,514	3,882	4,575
14	Grants in lieu of taxes	—	—	—	—	—	—
14	Total other governments	2,894	3,320	3,566	4,426	4,827	5,816
15	Total net general revenue	22,244	23,756	25,814	29,701	30,206	33,526

¹ Includes operational grants: 1956-75; 1957-185; 1958-200; 1959-300.

**TABLE 54. Net General Expenditure — Municipal Governments
New Brunswick
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1954	1955	1956	1957	1958 ¹ (Est.)	1959 ¹ (Est.)
thousands of dollars							
1	Health:						
2	Hospital care	1,513	2,515	2,166	2,833	1,498	1,445
3	Other health	207	166	194	211	200	228
3	Total health	1,720	2,681	2,360	3,044	1,698	1,673
4	Social welfare:						
5	Aid to aged persons	136	178	184	166	170	182
6	Aid to unemployed and unemployables	477	433	444	466	533	519
7	Other social welfare	285	322	335	365	378	441
7	Total social welfare	898	933	963	997	1,081	1,142
8	Sanitation and waste removal	670	506	1,030	789	1,390	1,340
9	Education	12,476	12,703	14,817	14,820	15,552	17,491
10	Highways, roads and bridges	3,303	3,536	3,634	3,352	5,556	4,670
11	Debt charges, net, excluding debt retirement	1,096	1,276	1,413	2,656	2,911	3,166
12	Contributions to own utilities and enterprises	339	344	288	363	262	373
13	Other expenditure:						
14	General government	2,217	2,182	2,302	2,523	2,568	2,795
15	Protection to persons and property	2,802	3,028	3,248	3,382	3,845	3,889
16	Recreation and community services	726	541	762	683	748	722
17	Other	1,200	1,082	1,874	1,347	1,196	1,025
17	Total other expenditure	6,945	6,833	8,186	7,935	8,357	8,431
18	Special payments to province	—	—	—	—	—	—
19	Total net general expenditure	27,447	28,812	32,691	33,956	36,807	38,286
20	Debt retirement excluded from above	1,118	1,192	1,272	2,574	2,821	3,064
21	Provision for reserves included in item 16	382	402	377	523	439	363

¹ Does not include capital expenditure out of capital fund re hospitals.

TABLE 55. Net General Revenue — Municipal Governments
Quebec
For the Fiscal Years Ended Nearest to December 31

No.	Source	1954	1955	1956	1957	1958 (Est.)	1959 (Est.)
thousands of dollars							
1	Taxes:						
1	Property	126,912	135,450	173,241	197,123	212,847	230,450
2	Sales:						
3	Amusement and admissions	1,368	1,500	2,000	2,400	2,880	3,456
3	General	37,491	43,146	50,804	52,021	55,152	58,341
4	Other commodities and services	—	—	—	—	—	—
5	Other taxes	10,823	27,317	4,362	1,695	2,000	2,000
6	Total taxes	176,594	207,413	230,407	253,239	272,879	294,247
7	Licences and permits (other)	16,639	5,097	5,071	5,224	5,381	5,542
8	Contributions from own utilities and enterprises	20,754	15,610	16,197	16,795	17,416	18,060
9	Other revenue	12,209	11,057	14,834	16,420	18,020	19,820
10	Sub-total	226,196	239,177	266,509	291,678	313,696	337,669
11	Other governments:						
11	Government of Canada:						
12	Grants in lieu of taxes	—	—	1,002	1,700	2,000	2,000
12	Provincial government:						
13	Subsidies	—	—	—	—	250	250
13	Grants in lieu of taxes	—	—	—	—	—	—
14	Total other governments	—	—	1,002	1,700	2,250	2,250
15	Total net general revenue	226,196	239,177	267,511	293,378	315,946	339,919

TABLE 56. Net General Expenditure — Municipal Governments
Quebec
For the Fiscal Years Ended Nearest to December 31

No.	Function	1954	1955	1956	1957	1958 (Est.)	1959 (Est.)
thousands of dollars							
1	Health:						
2	Hospital care	13,479	14,443	15,967	9,963	9,895	9,832
3	Other health	13,479	14,443	15,967	5,621	5,785	5,996
3	Total health	13,479	14,443	15,967	15,584	15,680	15,828
4	Social welfare:						
5	Aid to aged persons .....	..	..	..	..	..	..
5	Aid to unemployed and unemployables .....	..	..	..	..	..	..
6	Other social welfare .....	..	..	..	..	..	..
7	Total social welfare	4,363	4,758	4,660	3,557	3,351	3,157
8	Sanitation and waste removal	8,194	7,520	7,557	8,249	9,000	9,819
9	Education	55,900	58,953	62,817	68,004	71,648	76,761
10	Highways, roads and bridges	26,214	30,102	35,200	40,796	41,101	47,967
11	Debt charges, net, excluding debt retirement	12,713	9,507	17,336	22,144	24,251	27,795
12	Contributions to own utilities and enterprises	1,167	1,500	2,009	2,890	2,722	2,564
13	Other expenditure:						
13	General government	22,697	21,738	23,621	28,406	33,718	36,023
14	Protection to persons and property	30,529	33,212	35,066	38,592	41,243	44,567
15	Recreation and community services	7,386	7,384	9,410	8,814	8,303	7,821
16	Other	14,898	12,897	15,044	10,957	10,322	9,724
17	Total other expenditure	75,510	75,231	83,141	86,769	93,586	98,135
18	Special payments to province	—	—	—	—	—	—
19	Total net general expenditure¹	197,540	202,014	228,687	247,993	261,339	282,026
20	Debt retirement excluded from above	36,296	37,453	38,965	46,083	51,769	56,859
21	Provision for reserves included in item 16	—	—	2,568	2,846	2,681	2,526

¹ Does not include capital expenditure out of capital fund.

**TABLE 57. Net General Revenue — Municipal Governments
Ontario
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1954	1955	1956	1957	1958 (Est.)	1959 (Est.)
		thousands of dollars					
	Taxes:						
1	Property	309,810	340,374	387,636	438,316	458,768	506,735
	Sales:						
2	Amusement and admissions	—	—	—	—	—	—
3	General	—	—	—	—	—	—
4	Other commodities and services	—	—	—	—	—	—
5	Other taxes	182	181	184	181	217	583
6	Total taxes	309,992	340,555	387,820	438,497	458,985	507,318
7	Licences and permits (other)	4,915	5,258	5,622	6,040	5,886	6,330
8	Contributions from own utilities and enterprises	2,003	1,988	2,125	1,548	1,077	1,619
9	Other revenue	25,972	30,637	33,998	36,053	33,058	36,113
10	Sub-total	342,882	378,438	429,565	482,138	499,006	551,380
	Other governments:						
	Government of Canada:						
11	Grants in lieu of taxes	2,296	2,833	4,700	9,443	9,194	10,357
	Provincial government:						
12	Subsidies	14,479	17,790	17,741	26,242	28,733	31,456
13	Grants in lieu of taxes	448	530	628	788	1,000	1,250
14	Total other governments	17,223	21,153	23,069	36,473	38,927	43,063
15	Total net general revenue	360,105	399,591	452,634	518,611	537,933	594,443

**TABLE 58. Net General Expenditure — Municipal Governments
Ontario
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1954	1955	1956	1957 ¹	1958 ¹ (Est.)	1959 ¹ (Est.)
		thousands of dollars					
	Health:						
1	Hospital care	21,721	18,323	20,475	15,518	15,509	11,676
2	Other health	4,196	4,106	6,605	7,870	5,851	4,323
3	Total health	25,917	22,429	27,080	23,388	21,360	15,999
	Social welfare:						
4	Aid to aged persons	1,810	—	2,991	—	—	—
5	Aid to unemployed and unemployables	3,738	4,642	3,864	4,160	7,026	7,905
6	Other social welfare	11,714	14,206	13,512	14,800	21,078	22,645
7	Total social welfare	17,262	18,848	20,367	18,960	28,104	30,550
8	Sanitation and waste removal	92,046	57,315	73,356	64,040	68,472	98,155
9	Education	160,999	174,362	198,699	229,190	238,564	264,888
10	Highways, roads and bridges	71,031	104,156	100,190	152,635	153,659	172,533
11	Debt charges, net, excluding debt retirement	20,443	22,172	26,791	36,307	38,656	43,402
12	Contributions to own utilities and enterprises	1,756	1,819	4,205	2,112	2,217	2,226
	Other expenditure:						
13	General government	31,293	39,050	46,239	46,068	50,300	55,844
14	Protection to persons and property	56,528	70,684	72,190	77,510	83,970	92,118
15	Recreation and community services	15,267	19,195	19,984	21,612	25,882	31,162
16	Other	12,453	10,415	12,568	20,291	18,810	20,957
17	Total other expenditure	115,541	139,344	150,981	165,481	178,962	200,081
18	Special payments to province	—	—	—	—	—	—
19	Total net general expenditure	504,995	540,445	601,669	692,113	729,994	827,934
20	Debt retirement excluded from above	33,992	38,315	43,917	45,191	50,473	53,948
21	Provision for reserves included in item 16	3,602	3,213	3,320	6,283	6,202	6,925

¹ Does not include capital expenditure out of capital fund re hospitals.

**TABLE 59. Net General Revenue – Municipal Governments
Manitoba
For the Fiscal Years Ended Nearest to December 31**

No.	Source	1954	1955	1956	1957	1958 (Est.)	1959 (Est.)
		thousands of dollars					
1	Taxes:						
	Property	43,743	47,076	52,346	55,397	56,665	59,278
2	Sales:						
	Amusement and admissions	—	—	—	—	—	—
3	General	—	—	—	—	—	—
4	Other commodities and services	344	346	372	380	395	415
5	Other taxes	2	9	9	—	—	—
6	Total taxes	44,089	47,431	52,727	55,777	57,060	59,693
7	Licences and permits (other)	914	1,015	1,064	1,155	1,136	1,216
8	Contributions from own utilities and enterprises	1,251	1,203	1,238	1,218	1,289	1,322
9	Other revenue	2,636	3,170	3,263	3,416	3,330	4,421
10	Sub-total	48,890	52,819	58,292	61,566	62,815	66,652
	Other governments:						
	Government of Canada:						
11	Grants in lieu of taxes	20	90	705	944	1,100	1,233
	Provincial government:						
12	Subsidies	—	—	—	1,783	1,837	2,050
13	Grants in lieu of taxes	68	111	111	144	144	144
14	Total other governments	88	201	816	2,871	3,081	3,427
15	Total net general revenue	48,978	53,020	59,108	64,437	65,896	70,079

**TABLE 60. Net General Expenditure – Municipal Governments
Manitoba
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1954	1955	1956	1957	1958 ¹ (Est.)	1959 ¹ (Est.)
		thousands of dollars					
	Health:						
1	Hospital care	2,367	3,210	2,208	2,333	1,888	916
2	Other health	628	614	616	671	666	570
3	Total health	2,995	3,824	2,824	3,004	2,554	1,486
	Social welfare:						
4	Aid to aged persons	50	56	70	137	81	97
5	Aid to unemployed and unemployables	683	776	743	71	107	278
6	Other social welfare	852	996	1,033	1,082	1,119	1,543
7	Total social welfare	1,585	1,828	1,846	1,290	1,307	1,918
8	Sanitation and waste removal	2,883	2,780	3,165	4,384	5,779	6,618
9	Education	20,544	21,642	23,818	25,262	31,895	36,936
10	Highways, roads and bridges	13,298	16,462	15,340	16,666	25,840	27,543
11	Debt charges, net, excluding debt retirement	1,399	1,539	2,080	2,183	2,130	2,330
12	Contributions to own utilities and enterprises	913	1,013	683	838	996	874
	Other expenditure:						
13	General government	3,908	4,122	4,431	4,542	4,916	6,185
14	Protection to persons and property	6,681	7,252	7,879	8,369	9,823	10,119
15	Recreation and community services	1,244	1,458	1,749	1,728	1,897	2,277
16	Other	2,316	2,213	1,945	2,885	3,253	3,365
17	Total other expenditure	14,149	15,045	16,004	17,524	19,889	21,946
18	Special payments to province	—	—	—	—	—	—
19	Total net general expenditure	57,766	64,133	65,760	71,151	90,390	99,651
20	Debt retirement excluded from above	2,586	3,068	4,019	4,691	4,681	4,983
21	Provision for reserves included in item 16	1,561	1,573	1,252	2,021	1,643	1,598

¹ Does not include capital expenditure out of capital fund re hospitals.

TABLE 61. Net General Revenue – Municipal Governments
Saskatchewan
For the Fiscal Years Ended Nearest to December 31

No.	Source	1954	1955	1956	1957	1958 (Est.)	1959 (Est.)
thousands of dollars							
1	Taxes:						
2	Property	52,523	55,329	59,068	65,059	66,557	71,063
3	Sales:						
4	Amusement and admissions	432	407	349	315	300	300
5	General	—	—	—	—	—	—
6	Other commodities and services	264	303	347	403	450	450
7	Other taxes	827	1,159	1,201	1,280	1,421	1,213
8	Total taxes	54,046	57,198	60,965	67,057	68,728	73,026
9	Licences and permits (other)	1,148	1,298	1,452	1,640	1,675	1,727
10	Contributions from own utilities and enterprises	2,945	2,768	3,199	3,359	3,332	4,391
11	Other revenue	4,168	4,871	5,449	5,090	4,802	5,386
12	Sub-total	62,307	66,135	71,065	77,146	78,537	84,530
13	Other governments:						
14	Government of Canada:						
15	Grants in lieu of taxes	—	32	295	460	736	765
16	Provincial government:						
17	Subsidies	—	—	—	—	—	—
18	Grants in lieu of taxes	—	—	34	101	100	100
19	Total other governments	—	32	329	561	836	865
20	Total net general revenue	62,307	66,167	71,394	77,707	79,373	85,395

TABLE 62. Net General Expenditure – Municipal Governments
Saskatchewan
For the Fiscal Years Ended Nearest to December 31

No.	Function	1954	1955	1956	1957	1958 ¹ (Est.)	1959 ¹ (Est.)
thousands of dollars							
1	Health:						
2	Hospital care	2,751	2,823	1,766	2,104	1,558	1,456
3	Other health	3,099	3,530	3,722	3,650	3,246	2,988
4	Total health	5,850	6,353	5,488	5,754	4,804	4,444
5	Social welfare:						
6	Aid to aged persons	14	6	22	146	151	197
7	Aid to unemployed and enemployables	417	514	342	399	535	671
8	Other social welfare	155	162	178	433	345	496
9	Total social welfare	586	682	542	978	1,031	1,364
10	Sanitation and waste removal	3,486	4,132	6,390	6,240	7,291	8,662
11	Education	29,270	29,948	33,688	35,778	45,137	48,572
12	Highways, roads and bridges	14,274	16,538	17,956	18,543	36,842	37,052
13	Debt charges, net, excluding debt retirement	1,651	1,998	2,361	2,977	3,233	3,832
14	Contributions to own utilities and enterprises	387	111	238	320	365	309
15	Other expenditure:						
16	General government	4,871	5,752	5,632	6,044	6,628	7,484
17	Protection to persons and property	4,077	3,845	5,037	5,952	6,695	7,665
18	Recreation and community services	2,214	2,213	2,460	2,970	3,041	3,134
19	Other	1,975	2,493	2,505	3,130	2,696	3,532
20	Total other expenditure	13,137	14,303	15,634	18,096	19,060	21,815
21	Special payments to province	—	—	—	—	—	—
22	Total net general expenditure	68,641	74,065	82,297	88,686	117,763	126,050
23	Debt retirement excluded from above	1,695	2,178	2,306	2,752	2,948	3,562
24	Provision for reserves included in item 16	955	1,466	1,321	1,543	1,281	1,720

¹ Does not include capital expenditure out of capital fund re hospitals.

**TABLE 63. Net General Revenue – Municipal Governments
Alberta
For the Fiscal Years Ended Nearest December 31**

No.	Source	1954	1955	1956	1957	1958 (Est.)	1959 (Est.)
thousands of dollars							
1	Taxes:						
1	Property	65,077	65,759	72,892	84,721	87,968	99,835
2	Sales:						
3	Amusement and admissions	—	—	—	—	—	—
4	General	—	—	—	—	—	—
5	Other commodities and services	—	—	—	—	—	—
5	Other taxes	82	83	84	87	—	51
6	Total taxes	65,159	65,842	72,976	84,808	87,968	99,886
7	Licences and permits (other)	927	1,292	1,417	1,911	1,654	1,983
8	Contributions from own utilities and enterprises	3,906	4,073	4,549	5,326	5,689	6,291
9	Other revenue	5,892	6,215	7,671	8,458	8,698	9,097
10	Sub-total	75,884	77,422	86,613	100,503	104,009	117,257
Other governments:							
Government of Canada:							
11	Grants in lieu of taxes	100	270	455	648	1,258	1,350
Provincial government:							
12	Subsidies	9,006	9,428	9,693	10,990	17,098	14,580
13	Grants in lieu of taxes	—	57	66	78	—	—
14	Total other governments	9,106	9,755	10,214	11,716	18,356	15,930
15	Total net general revenue	84,990	87,177	96,827	112,219	122,365	133,187

**TABLE 64. Net General Expenditure – Municipal Governments
Alberta
For the Fiscal Years Ended Nearest to December 31**

No.	Function	1954	1955	1956	1957	1958 ¹ (Est.)	1959 ¹ (Est.)
thousands of dollars							
Health:							
1	Hospital care	1,130	952	245	5,245	374	298
2	Other health	6,747	8,472	9,714	9,943	9,625	7,674
3	Total health	7,877	9,424	9,959	15,188	9,999	7,972
Social welfare:							
4	Aid to aged persons .....	..	..	..	..	..	..
5	Aid to unemployed and unemployables	180	..	..	..	..	..
6	Other social welfare	1,399	..	..	..	..	..
7	Total social welfare	1,579	1,827	1,746	1,953	1,198	1,627
8	Sanitation and waste removal	14,545	14,867	15,851	18,904	18,273	18,390
9	Education	40,406	38,536	46,120	46,831	63,622	69,057
10	Highways, roads and bridges	26,758	27,472	28,586	30,716	56,568	53,894
11	Debt charges, net, excluding debt retirement	2,700	4,791	5,623	6,603	7,800	8,845
12	Contributions to own utilities and enterprises	995	1,412	1,881	1,881	1,655	1,679
Other expenditure:							
13	General government	4,924	5,924	6,331	7,411	7,640	8,546
14	Protection to persons and property	8,072	9,057	10,424	12,310	15,160	16,594
15	Recreation and community services	2,880	3,323	3,718	4,582	4,241	5,792
16	Other	3,068	3,256	8,132	8,149	4,624	6,554
17	Total other expenditure	18,944	21,560	28,605	32,452	31,665	37,486
18	Special payments to province	—	—	—	—	—	—
19	Total net general expenditure	113,804	119,889	138,371	154,528	190,780	198,950
20	Debt retirement excluded from above	8,680	9,311	11,074	13,177	15,450	17,022
21	Provision for reserves included in item 16	642	1,041	654	985	676	771

¹ Does not include capital expenditure out of capital fund re hospitals.

TABLE 65. Net General Revenue — Municipal Governments
British Columbia
For the Fiscal Years Ended Nearest to December 31

No.	Source	1954	1955	1956	1957	1958 (Est.)	1959 (Est.)
		thousands of dollars					
1	Taxes:						
	Property	60,432	65,913	73,042	86,885	99,083	110,905
2	Sales:						
	Amusement and admissions	—	—	—	—	—	—
3	General	—	—	—	—	—	—
4	Other commodities and services	—	—	—	—	—	—
5	Other taxes	127	693	611	613	471	836
6	Total taxes	60,559	66,606	73,653	87,498	99,554	111,741
7	Licences and permits (other)	3,918	4,331	4,990	5,051	5,320	5,851
8	Contributions from own utilities and enterprises	2,124	2,430	2,281	1,842	1,957	2,471
9	Other revenue	5,750	5,958	9,305	10,862	10,068	10,497
10	Sub-total	72,351	79,325	90,229	105,253	116,899	130,560
	Other governments:						
	Government of Canada:						
11	Grants in lieu of taxes	131	472	693	1,577	1,634	1,546
	Provincial government:						
12	Subsidies	11,402	7,343	9,428	11,027	11,540	13,270
13	Grants in lieu of taxes	—	—	—	—	—	—
14	Total other governments	11,533	7,815	10,121	12,604	13,174	14,816
15	Total net general revenue	83,884	87,140	100,350	117,857	130,073	145,376

TABLE 66. Net General Expenditure — Municipal Governments
British Columbia
For the Fiscal Years Ended Nearest to December 31

No.	Function	1954	1955	1956	1957	1958 ¹ (Est.)	1959 ¹ (Est.)
		thousands of dollars					
	Health:						
1	Hospital care	1,702	1,872	2,273	3,766	1,436	1,400
2	Other health	1,030	1,097	1,371	1,563	1,270	988
3	Total health	2,732	2,969	3,644	5,329	2,706	2,388
	Social welfare:						
4	Aid to aged persons	—	—	—	—	—	—
5	Aid to unemployed and unemployables	1,396	988	1,216	1,324	2,444	4,470
6	Other social welfare	874	1,271	1,134	1,074	1,196	1,117
7	Total social welfare	2,270	2,259	2,350	2,398	3,640	5,587
8	Sanitation and waste removal	6,201	7,184	7,386	11,715	10,055	12,677
9	Education ²	52,487	40,720	46,103	55,934	65,199	68,582
10	Highways, roads and bridges	16,784	18,134	18,931	24,956	32,125	35,934
11	Debt charges, net, excluding debt retirement	7,239	6,589	7,780	8,321	8,813	9,471
12	Contributions to own utilities and enterprises	716	898	1,025	1,190	1,712	1,614
	Other expenditure:						
13	General government	5,991	7,116	8,925	9,695	10,478	11,706
14	Protection to persons and property	15,354	16,853	17,792	20,564	23,970	27,309
15	Recreation and community services	5,733	5,547	7,262	10,798	9,678	9,512
16	Other	1,632	1,746	2,843	2,300	7,944	7,002
17	Total other expenditure	28,710	31,262	36,822	43,357	52,070	55,529
18	Special payments to province	—	—	—	—	—	—
19	Total net general expenditure	117,139	110,015	124,041	153,200	176,320	191,782
20	Debt retirement excluded from above	4,351	5,869	7,543	8,272	8,679	9,400
21	Provision for reserves included in item 16	436	645	1,861	1,092	2,394	1,664

¹ Does not include capital expenditure out of capital fund re hospital.

² Includes debt charges on debt issued by local school boards.

COMPARATIVE STATISTICS OF PUBLIC FINANCE

1945 and 1951 to 1958

(Fiscal years ended nearest to December 31st)

Volume II — Direct and Indirect Debt

This special compilation of comparative statistics of public finance has been prepared in two volumes. Volume I contains data on revenue and expenditure for the years 1945, and 1951 to 1959, from 1954 to 1959 in detail. The compilation extends to the latest year available the data published in the first two volumes of a similar compilation (four volumes) prepared for the Federal-Provincial Conference held in 1955, and follows the classifications and concepts used by the Dominion Bureau of Statistics in its regular reports on financial statistics of governments.

As in Volume I of that previous compilation, the data is given on a combined basis for all levels of government, and in comparative form for provincial and municipal governments. The sections are as follows:

Section I—All governments combined—1945 and 1951 to 1958

Section II—Provincial Governments—1954 to 1958

Section III—Municipal Governments—1954 to 1958

These debt statistics are drawn from Dominion Bureau of Statistics compilations based on the public accounts of the federal and provincial governments and on departmental reports of the provinces and financial statements of municipalities, and for the latest year, on the federal budget papers and on surveys of the provinces and municipalities. In some instances it has been necessary to estimate municipal data so as to complete the presentation.

The direct funded debt of municipalities includes all debenture debt issued at the local government level whether for general purposes, for education, or for utilities; that is, all debentures issued by municipalities, by school boards, by utilities and by special districts and special areas such as those set up in metropolitan areas. Municipal sinking funds to the amount of the actuarial reserve have been shown as a deduction from funded debt. Municipal Improvement Assistance Act loans and similar loans made by provincial governments which are secured by debentures deposited with the lender are shown as direct debenture debt. As all utility and special district and special area debt has been classified as direct debt, the amount of indirect debt shown represents debt issued by other than municipal corporations, or special local government bodies, and guaranteed by municipalities.

Only sinking or special debt retirement funds are shown as deductions from funded debt. Otherwise the statistics reflect the gross debt of each level of government.

In arriving at combined debt figures, inter-governmental balances, such as specifically identifiable treasury bills, loans and advances or other liabilities owing to other governments, are deducted. Securities such as bonds or debentures issued by one government and held as investments by another government are not deducted.

These statistics were prepared in the Public Finance Section of the Public Finance and Transportation Division of the Dominion Bureau of Statistics.

July 27, 1959.

SECTION I

ALL GOVERNMENTS — FEDERAL, PROVINCIAL, MUNICIPAL

(As at fiscal year ended nearest to December 31,
1945, 1951 to 1958)

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**TABLE 1. Direct and Indirect Debt — All Governments
After Elimination of Inter-government Debt
As at Fiscal Year Ended Nearest to December 31, 1945**

No.		Federal	Provincial	Municipal	Total before elimination	Inter-government debt eliminated	Total after elimination
		thousands of dollars					
	Direct debt						
1	Funded debt ¹	14, 595, 441	1, 831, 864	1, 003, 351	17, 430, 656	192, 029	17, 238, 627
2	Less sinking funds.....	—	202, 423	151, 198	353, 621	—	353, 621
3	Net funded debt	14, 595, 441	1, 629, 441	852, 153	17, 077, 035	192, 029	16, 885, 006
4	Short term treasury bills ²	1, 696, 000	23, 575	—	1, 719, 575	—	1, 719, 575
5	Savings deposits and certificates	35, 537	2, 528	—	38, 065	—	38, 065
6	Temporary loans and overdrafts ..	—	23, 476	27, 474	50, 950	—	50, 950
7	Other liabilities	1, 520, 417 ³	122, 699	129, 888	1, 773, 004	47, 666	1, 725, 338
8	Total direct debt (less sinking funds) ⁴	17, 847, 395	1, 801, 719	1, 009, 515	20, 658, 629	239, 695	20, 418, 934
	Indirect debt						
9	Guaranteed bonds or debentures..	585, 887 ⁵	134, 144	23, 212	743, 243	10, 721	732, 522
10	Less sinking funds.....	4, 851 ⁶	4, 370	490	9, 711	1, 979	7, 732
11	Net total items 9-10	581, 036	129, 774	22, 722	733, 532	8, 742	724, 790
12	Guaranteed bank loans	5, 484	6, 268	1, 200	12, 952	5, 246	7, 706
13	Municipal Improvement Assist- ance Act loans	—	5, 317	—	5, 317	5, 317	—
14	Other guarantees	3, 705 ⁷	4	—	3, 709	3, 500	209
15	Total indirect debt (less sinking funds)	590, 225	141, 363	23, 922	755, 510	22, 805	732, 705
16	Total direct and indirect debt (less sinking funds)	18, 437, 620	1, 943, 082	1, 033, 437	21, 414, 139	262, 500	21, 151, 639

¹ Including treasury bills having a term of two or more years.

² Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

³ Includes refundable portion of personal income tax and excess profits tax.

⁴ Excludes surplus, reserves, unexpended balances and deferred revenue.

⁵ Includes both guaranteed and unguaranteed issues of the Canadian National Railways, as at March 31 to correspond with fiscal year end of Federal Government, except outstanding securities held by Canadian National Railways Security Trust.

⁶ Consists of proceeds from sale of mortgaged properties deposited with Trustees and proceeds of equipment trust issues not yet released by Trustees.

⁷ Excludes contingent liability in respect of Federal Government guarantees of deposits maintained by chartered banks in the Bank of Canada and contingent liabilities of the Canadian National Railways.

**TABLE 1. Direct and Indirect Debt — All Governments
After Elimination of Inter-government Debt
As at Fiscal Year Ended Nearest to December 31, 1951**

No.		Federal	Provincial	Municipal	Total before elimination	Inter- government debt eliminated	Total after elimination
		thousands of dollars					
	Direct debt						
1	Funded debt ¹	13, 295, 411	2, 296, 879	1, 432, 422	17, 024, 712	105, 411	16, 919, 301
2	Less sinking funds	25, 903	364, 981	116, 629	507, 513	—	507, 513
3	Net funded debt	13, 269, 508	1, 931, 898	1, 315, 793	16, 517, 199	105, 411	16, 411, 788
4	Short term treasury bills ²	1, 400, 000	67, 379	200	1, 467, 579	—	1, 467, 579
5	Savings deposits and certificates	38, 031	1, 381	—	39, 412	—	39, 412
6	Temporary loans and overdrafts	—	996	87, 086	88, 082	—	88, 082
7	Other liabilities	2, 273, 565	196, 077	163, 594	2, 633, 236	117, 274	2, 515, 962
8	Total direct debt (less sinking funds) ³	16, 981, 104	2, 197, 731	1, 566, 673	20, 745, 508	222, 685	20, 522, 823
	Indirect debt						
9	Guaranteed bonds or debentures ..	620, 622 ⁴	900, 558	16, 575	1, 537, 755	19, 507	1, 518, 248
10	Less sinking funds	7, 482 ⁵	5, 114	750	13, 346	3, 166	10, 180
11	Net total items 9-10	613, 140	895, 444	15, 825	1, 524, 409	16, 341	1, 508, 068
12	Guaranteed bank loans	32, 301	22, 310	1, 360	55, 971	6, 718	49, 253
13	Municipal Improvement Assistance Act loans	—	3, 945	—	3, 945	3, 945	—
14	Other guarantees	13, 224 ⁶	24, 918	—	38, 142	1, 554	36, 588
15	Total indirect debt (less sinking funds).....	658, 665	946, 617	17, 185	1, 622, 467	28, 558	1, 593, 909
16	Total direct and indirect debt (less sinking funds)	17, 639, 769	3, 144, 348	1, 583, 858	22, 367, 975	251, 243	22, 116, 732

¹ Including treasury bills having a term of two or more years.

² Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

³ Excludes surplus, reserves, unexpended balances and deferred revenue.

⁴ Includes both guaranteed and unguaranteed issues of the Canadian National Railways, as at March 31 to correspond with fiscal year end of Federal Government, except outstanding securities held by Canadian National Railways Security Trust.

⁵ Consists of proceeds from sale of mortgaged properties deposited with Trustees and proceeds of equipment trust issues not yet released by Trustees.

⁶ Excludes contingent liability in respect of Federal Government guarantees of deposits maintained by chartered banks in the Bank of Canada and contingent liabilities of the Canadian National Railways.

**TABLE 1. Direct and Indirect Debt — All Governments
After Elimination of Inter-government Debt
As at Fiscal Year Ended Nearest to December 31, 1952**

No.		Federal	Provincial	Municipal	Total before elimination	Inter- government debt eliminated	Total after elimination
		thousands of dollars					
	Direct debt						
1	Funded debt ¹	13, 260, 528	2, 451, 411	1, 612, 548	17, 324, 487	107, 450	17, 217, 037
2	Less sinking funds	27, 625	423, 306	103, 274	554, 205	—	554, 205
3	Net funded debt	13, 232, 903	2, 028, 105	1, 509, 274	16, 770, 282	107, 450	16, 662, 832
4	Short term treasury bills ²	1, 550, 000	42, 905	200	1, 593, 105	—	1, 593, 105
5	Savings deposits and certificates	39, 322	1, 474	—	40, 796	—	40, 796
6	Temporary loans and overdrafts ..	—	9, 311	98, 403	107, 714	—	107, 714
7	Other liabilities	2, 721, 311	198, 846	157, 791	3, 077, 948	83, 351	2, 994, 597
8	Total direct debt (less sinking funds)³	17, 543, 536	2, 280, 641	1, 765, 668	21, 589, 845	190, 801	21, 399, 044
	Indirect debt						
9	Guaranteed bonds or debentures ..	610, 252 ⁴	1, 049, 107	17, 564	1, 676, 923	24, 517	1, 652, 406
10	Less sinking funds	4, 529 ⁵	5, 301	758	10, 588	1, 505	9, 083
11	Net total items 9-10	605, 723	1, 043, 806	16, 806	1, 666, 335	23, 012	1, 643, 323
12	Guaranteed bank loans	34, 920	18, 558	1, 112	54, 590	5, 112	49, 478
13	Municipal Improvement Assis- tance Act loans	—	3, 682	—	3, 682	3, 682	—
14	Other guarantees	11, 457 ⁶	26, 078	—	37, 535	1, 544	35, 991
15	Total indirect debt (less sinking funds)	652, 100	1, 092, 124	17, 918	1, 762, 142	33, 350	1, 728, 792
16	Total direct and indirect debt (less sinking funds) ..	18, 195, 636	3, 372, 765	1, 783, 586	23, 351, 987	224, 151	23, 127, 836

¹ Including treasury bills having a term of two or more years.

² Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

³ Excludes surplus, reserves, unexpended balances and deferred revenue.

⁴ Includes both guaranteed and unguaranteed issues of the Canadian National Railways, as at March 31 to correspond with fiscal year end of Federal Government, except outstanding securities held by Canadian National Railways Security Trust.

⁵ Consists of proceeds from sale of mortgaged properties deposited with Trustees and proceeds of equipment trust issues not yet released by Trustees.

⁶ Excludes contingent liability in respect of Federal Government guarantees of deposits maintained by chartered banks in the Bank of Canada and contingent liabilities of the Canadian National Railways.

**TABLE 1. Direct and Indirect Debt—All Governments
After Elimination of Inter-government Debt
As at Fiscal Year Ended Nearest to December 31, 1953**

No.		Federal	Provincial	Municipal	Total before elimination	Inter- government debt eliminated	Total after elimination
		thousands of dollars					
	Direct debt						
1	Funded debt ¹	13,176,168	2,637,687	1,845,491	17,659,346	133,847	17,525,499
2	Less sinking funds	101,851	445,972	92,482	640,305	—	640,305
3	Net funded debt	13,074,317	2,191,715	1,753,009	17,019,041	133,847	16,885,194
4	Short term treasury bills ²	1,400,000	13,494	—	1,413,494	—	1,413,494
5	Savings deposits and certificates	37,793	1,856	—	39,649	—	39,649
6	Temporary loans and overdrafts ..	—	989	96,050	97,039	—	97,039
7	Other liabilities	2,906,599	204,888	192,087	3,303,574	35,952	3,267,622
8	Total direct debt (less sinking funds) ³	17,418,709	2,412,942	2,041,146	21,872,797	169,799	21,702,998
	Indirect debt						
9	Guaranteed bonds or debentures ..	741,475 ⁴	1,201,023	17,079	1,959,577	25,078	1,934,499
10	Less sinking funds	4,490 ⁵	8,212	815	13,517	1,559	11,958
11	Net total items 9-10	736,985	1,192,811	16,264	1,946,060	23,519	1,922,541
12	Guaranteed bank loans	109,822	20,490	874	131,186	4,627	126,559
13	Municipal Improvement Assistance Act loans	—	3,395	—	3,395	3,395	—
14	Other guarantees	10,476 ⁶	27,053	—	37,529	1,033	36,496
15	Total indirect debt (less sinking funds)	857,283	1,243,749	17,138	2,118,170	32,574	2,085,596
16	Total direct and indirect debt (less sinking funds)	18,275,992	3,656,691	2,058,284	23,990,967	202,373	23,788,594

¹ Including treasury bills having a term of two or more years.

² Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

³ Excludes surplus, reserves, unexpended balances and deferred revenue.

⁴ Includes both guaranteed and unguaranteed issues of the Canadian National Railways, as at March 31 to correspond with fiscal year end of Federal Government, except outstanding securities held by Canadian National Railways Security Trust.

⁵ Consists of proceeds from sale of mortgaged properties deposited with Trustees and proceeds of equipment trust issues not yet released by Trustees.

⁶ Excludes contingent liability in respect of Federal Government guarantees of deposits maintained by chartered banks in the Bank of Canada and contingent liabilities of the Canadian National Railways.

**TABLE 1. Direct and Indirect Debt- All Governments
After Elimination of Inter-government Debt
As at Fiscal Year Ended Nearest to December 31, 1954**

No.		thousands of dollars					
		Federal	Provincial	Municipal	Total before elimination	Inter-government debt eliminated	Total after elimination
	Direct debt						
	Funded debt:						
1	Bonded debt	12,906,442	2,553,159	2,111,104	17,570,705	84,238	17,486,467
2	Deduct sinking funds	190,890	428,734	88,955	708,579	—	708,579
3	Item 1 less item 2	12,715,552	2,124,425	2,022,149	16,862,126	84,238	16,777,888
4	Treasury bills ¹	—	75,743	1,598	77,341	76,941	400
5	Item 3 plus item 4	12,715,552	2,200,168	2,023,747	16,939,467	161,179	16,778,288
6	Short term treasury bills ²	1,590,000	4,850	—	1,594,850	—	1,594,850
7	Savings deposits and certificates	36,781	2,205	—	38,986	—	38,986
8	Temporary loans and overdrafts ..	—	30,236	115,590	145,826	—	145,826
	Accounts and other payables:						
9	Trust funds and other deposits	1,977,433	67,812	4,961	2,050,206	314	2,049,892
10	Other ³	823,774	123,028	94,681	1,041,483	9,647	1,031,836
11	Other liabilities	256,846	27,851	100,684	385,381	25,430	359,951
12	Total direct debt (less sinking funds)⁴	17,400,386	2,456,150	2,339,663	22,196,199	196,570	21,999,629
	Indirect debt						
13	Guaranteed bonds or debentures ..	908,451	1,458,665	16,091	2,383,207	28,617	2,354,590
14	Deduct sinking funds	—	11,211	646	11,857	1,658	10,199
15	Item 13 less item 14	908,451	1,447,454	15,445	2,371,350	26,959	2,344,391
16	Guaranteed bank loans	132,580	32,647	795	166,022	1,777	164,245
17	Municipal Improvement Assistance Act loans	—	3,127	—	3,127	3,127	—
18	Other guarantees	220,500	28,198	—	248,698	772	247,926
19	Total indirect debt (less sinking funds)	1,261,531	1,511,426	16,240	2,789,197	32,635	2,756,562
20	Total direct and indirect debt (less sinking funds)	18,661,917	3,967,576	2,355,903	24,985,396	229,205	24,756,191

¹ Having a term of two or more years.

² Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

³ Includes bonds (or debentures) due and bond (or debenture) interest due.

⁴ Does not include surplus, reserves, unexpended balances and deferred revenue.

TABLE 1. Direct and Indirect Debt – All Governments
After Elimination of Inter-government Debt
As at Fiscal Year Ended Nearest to December 31, 1955

No.		Federal	Provincial	Municipal	Total before elimination	Inter- government debt eliminated	Total after elimination
		thousands of dollars					
	Direct debt						
	Funded debt:						
1	Bonded debt	13,307,570	2,641,923	2,407,199	18,356,692	115,855	18,240,837
2	Deduct sinking funds	210,847	470,456	92,920	774,223	—	774,223
3	Item 1 less item 2	13,096,723	2,171,467	2,314,279	17,582,469	115,855	17,466,614
4	Treasury bills ¹	—	72,504	1,228	73,732	73,032	700
5	Item 3 plus item 4	13,096,723	2,243,971	2,315,507	17,656,201	188,887	17,467,314
6	Short term treasury bills ²	2,100,000	14,446	—	2,114,446	—	2,114,446
7	Savings deposits and certificates	36,164	2,068	—	38,232	—	38,232
8	Temporary loans and overdrafts ...	—	17,578	127,731	145,309	—	145,309
	Accounts and other payables:						
9	Trust funds and other deposits	2,185,615	80,050	8,321	2,273,986	2,380	2,271,606
10	Other ³	865,862	132,314	100,617	1,098,793	15,580	1,083,213
11	Other liabilities	271,950	28,302	94,997	395,249	20,286	374,963
12	Total direct debt (less sinking funds) ⁴	18,556,314	2,518,729	2,647,173	23,722,216	227,133	23,495,083
	Indirect debt						
13	Guaranteed bonds or debentures ..	792,553	1,589,522	14,969	2,397,044	81,305	2,315,739
14	Deduct sinking funds	—	16,235	378	16,613	1,730	14,883
15	Item 13 less item 14	792,553	1,573,287	14,591	2,380,431	79,575	2,300,856
16	Guaranteed bank loans	130,112	49,539	332	179,983	1,416	178,567
17	Municipal Improvement Assistance Act loans	—	2,867	—	2,867	2,867	—
18	Other guarantees	581,073	28,637	—	609,710	511	609,199
19	Total indirect debt (less sinking funds)	1,503,738	1,654,330	14,923	3,172,991	84,369	3,088,622
20	Total direct and indirect debt (less sinking funds)	20,060,052	4,173,059	2,662,096	26,895,207	311,502	26,583,705

¹ Having a term of two or more years.

² Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

³ Includes bonds (or debentures) due and bond (or debenture) interest due.

⁴ Does not include surplus, reserves, unexpended balances and deferred revenue.

TABLE 1. Direct and Indirect Debt - All Governments
After Elimination of Inter-government Debt
As at Fiscal Year Ended Nearest to December 31, 1956

No.		Federal	Provincial	Municipal	Total before elimination	Inter- government debt eliminated	Total after elimination
		thousands of dollars					
	Direct debt						
	Funded debt:						
1	Bonded debt	12,743,415	2,870,556	2,644,418	18,258,389	151,396	18,106,993
2	Deduct sinking funds	210,805	550,223	98,403	859,431	—	859,431
3	Item 1 less item 2	12,532,610	2,320,333	2,546,015	17,398,958	151,396	17,247,562
4	Treasury bills ¹	—	69,010	1,178	70,188	69,588	600
5	Item 3 plus item 4	12,532,610	2,389,343	2,547,193	17,469,146	220,984	17,248,162
6	Short term treasury bills ²	1,625,000	29,098	—	1,654,098	—	1,654,098
7	Savings deposits and certificates	35,918	2,842	—	38,760	—	38,760
8	Temporary loans and overdrafts ..	—	20,659	167,360	188,019	—	188,019
	Accounts and other payables:						
9	Trust funds and other deposits	2,427,159	89,289	7,880	2,524,328	2,049	2,522,279
10	Other ³	898,143	150,652	245,937	1,294,732	31,426	1,263,306
11	Other liabilities	254,006	32,144	73,179	359,329	5,050	354,279
12	Total direct debt (less sinking funds)⁴	17,772,836	2,714,027	3,041,549	23,528,412	259,509	23,268,903
	Indirect debt						
13	Guaranteed bonds or debentures ..	792,543	1,840,108	14,315	2,646,966	95,899	2,551,067
14	Deduct sinking funds	—	24,664	391	25,055	1,827	23,228
15	Item 13 less item 14	792,543	1,815,444	13,924	2,621,911	94,072	2,527,839
16	Guaranteed bank loans	101,250	103,119	228	204,597	1,649	202,948
17	Municipal Improvement Assistance Act loans	—	2,609	—	2,609	2,609	—
18	Other guarantees	1,152,177	31,697	—	1,183,874	250	1,183,624
19	Total indirect debt (less sinking funds)	2,045,970	1,952,869	14,152	4,012,991	98,580	3,914,411
20	Total direct and indirect debt (less sinking funds)	19,818,806	4,666,896	3,055,701	27,541,403	358,089	27,183,314

¹ Having a term of two or more years.² Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.³ Includes bonds (or debentures) due and bond (or debenture) interest due.⁴ Does not include surplus, reserves, unexpended balances and deferred revenue

TABLE 1. Direct and Indirect Debt — All Governments
After Elimination of Inter-government Debt
As at Fiscal Year Ended Nearest to December 31, 1957

No.		Federal	Provincial	Municipal	Total before elimination	Inter- government debt eliminated	Total after elimination
		thousands of dollars					
	Direct debt						
	Funded debt:						
1	Bonded debt	12,720,107	2,963,043	2,988,067	18,671,217	147,133	18,524,084
2	Deduct sinking funds	211,741	619,029	104,121	934,891	—	934,891
3	Item 1 less item 2	12,508,366	2,344,014	2,883,946	17,736,326	147,133	17,589,193
4	Treasury bills ¹	—	65,908	1,124	67,032	66,633	399
5	Item 3 plus item 4	12,508,366	2,409,922	2,885,070	17,803,358	213,766	17,589,592
6	Short term treasury bills ²	1,525,000	39,700	—	1,564,700	—	1,564,700
7	Savings deposits and certificates	34,896	2,256	—	37,152	—	37,152
8	Temporary loans and overdrafts ..	—	24,470	204,578	229,048	—	229,048
	Accounts and other payables:						
9	Trust funds and other deposits	2,712,813	101,288	7,707	2,821,808	2,706	2,819,102
10	Other ³	749,445	169,961	185,522	1,104,928	35,694	1,069,234
11	Other liabilities	264,616	35,089	83,436	383,141	5,402	377,739
12	Total direct debt (less sinking funds)⁴	17,795,136	2,782,686	3,366,313	23,944,135	257,568	23,686,567
	Indirect debt						
13	Guaranteed bonds or debentures ..	1,028,407	2,343,756	14,884	3,387,047	115,927	3,271,120
14	Deduct sinking funds	—	38,538	300	38,838	2,350	36,488
15	Item 13 less item 14	1,028,407	2,305,218	14,584	3,348,209	113,577	3,234,632
16	Guaranteed bank loans	165,732	70,044	177	235,953	891	235,062
17	Municipal Improvement Assistance Act loans	—	2,352	—	2,352	2,352	—
18	Other guarantees	1,466,449	49,190	—	1,515,639	—	1,515,639
19	Total indirect debt (less sinking funds)	2,660,588	2,426,804	14,761	5,102,153	116,820	4,985,333
20	Total direct and indirect debt (less sinking funds)	20,455,724	5,209,490	3,381,074	29,046,288	374,388	28,671,900

¹ Having a term of two or more years.

² Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

³ Includes bonds (or debentures) due and bond (or debenture) interest due.

⁴ Does not include surplus, reserves, unexpended balances and deferred revenue.

TABLE 1. Direct and Indirect Debt-All Governments
After Elimination of Inter-government Debt As at Fiscal Year End
Nearest to December 31, 1958

No.		Federal (Interim)	Provincial (Interim)	Municipal (Interim)	Total before elimination	Inter- government debt eliminated	Total after elimination
		thousands of dollars					
	Direct debt						
	Funded debt:						
1	Bonded debt	13, 962, 739	3, 349, 536	3, 392, 180	20, 704, 455	..	..
2	Deduct sinking funds .....	..	659, 054	..	..	..	..
3	Item 1 less item 2 .....	..	2, 690, 482	..	..	..	..
4	Treasury bills ¹ .....	..	79, 661	..	..	..	..
5	Item 3 plus item 4 .....	..	2, 770, 143	..	..	..	..
6	Short term treasury bills ²	1, 595, 000	..	..	..	..	..
7	Savings deposits and certificates	..	..	..	..	..	..
8	Temporary loans and overdrafts....	..	..	..	..	..	..
	Accounts and other payables:						
9	Trust funds and other deposits	..	..	..	..	..	..
10	Other .....	..	..	..	..	..	..
11	Other liabilities .....	..	..	..	..	..	..
12	Total direct debt (less sinking funds) .....	..	..	..	..	..	..
	Indirect debt						
13	Guaranteed bonds or debentures ..	987, 907	2, 663, 278	..	..	..	..
14	Deduct sinking funds	—	56, 516	..	..	..	..
15	Item 13 less item 14	987, 907	2, 606, 762	..	..	..	..
16	Guaranteed bank loans .....	..	..	..	..	..	..
17	Municipal Improvement Assistance Act loans .....	—	..	—	..	..	..
18	Other guarantees .....	..	..	..	..	..	..
19	Total indirect debt (less sinking funds) .....	..	..	..	..	..	..
20	Total direct and indirect debt (less sinking funds)	..	..	..	..	..	..

¹ Having a term of two or more years.

² Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

SECTION II

PROVINCIAL GOVERNMENTS

Direct and Indirect Debt

(As at fiscal year ended nearest to December 31, 1954 to 1958)

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**TABLE 2. Direct and Indirect Debt — Provincial Governments
Newfoundland
As at Fiscal Year Ends Nearest to December 31**

No.		1954	1955	1956	1957	1958 (Interim)
	Direct debt	thousands of dollars				
1	Funded debt	27,000	43,000	43,000	54,500	56,500
2	Less sinking funds	2,301	3,166	4,586	5,501	6,661
3	Net funded debt	24,699	39,834	38,414	48,999	49,839
4	Short term treasury bills	—	—	—	—	..
5	Savings deposits and certificates	12	12	12	—	..
6	Temporary loans and overdrafts	807	—	500	1,984	..
7	Other liabilities	1,017	981	1,490	3,334	..
8	Total direct debt (less sinking funds).....	26,535	40,827	40,416	54,317	..
	Indirect debt					
9	Guaranteed bonds or debentures	9,662	8,294	8,992	12,433	12,442
10	Less sinking funds	—	—	—	—	—
11	Net total items 9-10	9,662	8,294	8,992	12,433	12,442
12	Guaranteed bank loans	4,001	5,240	8,568	4,819	..
13	Municipal Improvement Assistance Act loans	—	—	—	—	..
14	Other guarantees ¹	28,152	28,637	27,594	27,608	..
15	Total indirect debt (less sinking funds)	41,815	42,171	45,154	44,860	..
16	Total direct and indirect debt (less sinking funds)....	68,350	82,998	85,570	99,177	..

¹ Newfoundland Savings Bank deposits.

**TABLE 3. Direct and Indirect Debt — Provincial Governments
Prince Edward Island
As at Fiscal Year Ends Nearest to December 31**

No.		1954	1955	1956	1957	1958 (Interim)
	Direct debt	thousands of dollars				
1	Funded debt	18,650	19,350	19,600	21,600	22,096
2	Less sinking funds	3,776	4,202	4,062	4,822	5,274
3	Net funded debt	14,874	15,148	15,538	16,778	16,822
4	Short term treasury bills	—	—	—	—	..
5	Savings deposits and certificates ¹	1,846	1,764	2,607	2,234	..
6	Temporary loans and overdrafts	1,074	3,078	3,280	4,233	..
7	Other liabilities	314	411	462	1,301	..
8	Total direct debt (less sinking funds).....	18,108	20,401	21,884	24,546	..
	Indirect debt					
9	Guaranteed bonds or debentures	579	675	668	930	989
10	Less sinking funds	—	—	—	—	—
11	Net total items 9-10	579	675	668	930	989
12	Guaranteed bank loans	109	12	299	403	..
13	Municipal Improvement Assistance Act loans	3	3	3	2	..
14	Other guarantees	—	—	—	—	..
15	Total indirect debt (less sinking funds)	691	690	970	1,335	..
16	Total direct and indirect debt (less sinking funds)....	18,799	21,091	22,854	25,881	..

¹ Includes trust deposits not separable from personal savings deposits.

TABLE 4. Direct and Indirect Debt — Provincial Governments
Nova Scotia
As at Fiscal Year Ends Nearest to December 31

No.		1954	1955	1956	1957	1958 (Interim)
		thousands of dollars				
	Direct debt					
1	Funded debt	208,011	220,636	228,035	246,660	267,699
2	Less sinking funds	26,088	31,353	32,162	39,033	40,612
3	Net funded debt	181,923	189,283	195,873	207,627	227,087
4	Short term treasury bills	—	—	1,448	—	..
5	Savings deposits and certificates	—	—	—	—	..
6	Temporary loans and overdrafts	—	—	4,882	6,994	..
7	Other liabilities	6,852	7,323	8,643	10,015	..
8	Total direct debt (less sinking funds).....	188,775	196,606	210,846	224,636	..
	Indirect debt					
9	Guaranteed bonds or debentures	1,310	1,454	4,894	3,983	3,920
10	Less sinking funds	149	158	168	178	178
11	Net total items 9-10	1,166	1,296	4,726	3,805	3,742
12	Guaranteed bank loans	3,941	3,446	3,833	4,077	..
13	Municipal Improvement Assistance Act loans	373	351	329	306	..
14	Other guarantees	—	—	—	—	..
15	Total indirect debt (less sinking funds)	5,480	5,093	8,888	8,188	..
16	Total direct and indirect debt (less sinking funds)....	194,255	201,699	219,734	232,824	..

TABLE 5. Direct and Indirect Debt — Provincial Governments
New Brunswick
As at Fiscal Year Ends Nearest to December 31

No.		1954	1955	1956	1957	1958 (Interim)
		thousands of dollars				
	Direct debt					
1	Funded debt	207,655	217,237	237,415	231,221	230,081
2	Less sinking funds	42,515	47,677	51,605	55,464	59,148
3	Net funded debt	165,140	169,560	185,810	175,757	170,933
4	Short term treasury bills	—	1,000	5,000	10,000	..
5	Savings deposits and certificates	—	—	—	—	..
6	Temporary loans and overdrafts	—	562	217	2,183	..
7	Other liabilities	7,220	6,336	7,365	9,146	..
8	Total direct debt (less sinking funds).....	172,360	177,458	198,392	197,086	..
	Indirect debt					
9	Guaranteed bonds or debentures	8,464	8,143	9,172	10,682	11,000
10	Less sinking funds	297	305	319	324	350
11	Net total items 9-10	8,167	7,838	8,853	10,358	10,650
12	Guaranteed bank loans	2,369	8,039	10,020	21,900	..
13	Municipal Improvement Assistance Act loans	205	188	171	153	..
14	Other guarantees	—	—	—	—	..
15	Total indirect debt (less sinking funds)	10,741	16,065	19,044	32,411	..
16	Total direct and indirect debt (less sinking funds)....	183,101	193,523	217,436	229,497	..

**TABLE 6. Direct and Indirect Debt – Provincial Governments
Quebec**
As at Fiscal Year Ends Nearest to December 31

No.		1954	1955	1956	1957	1958 (Interim)
		thousands of dollars				
	Direct debt					
1	Funded debt	477, 133	467, 608	481, 734	480, 734	469, 384
2	Less sinking funds	103, 388	110, 933	126, 632	146, 786	156, 776
3	Net funded debt	373, 745	356, 675	355, 102	333, 948	312, 608
4	Short term treasury bills	—	—	4, 000	—	..
5	Savings deposits and certificates	—	—	—	—	..
6	Temporary loans and overdrafts	—	—	—	—	..
7	Other liabilities	34, 377	35, 941	42, 233	42, 178	..
8	Total direct debt (less sinking funds)	408, 122	392, 616	401, 335	376, 126	..
	Indirect debt					
9	Guaranteed bonds or debentures	381, 695	421, 431	480, 102	558, 759	652, 638
10	Less sinking funds	—	—	3, 020	7, 046	10, 669
11	Net total items 9-10	381, 695	421, 431	477, 082	551, 713	641, 969
12	Guaranteed bank loans	2, 000	986	691	643	..
13	Municipal Improvement Assistance Act loans	1, 162	1, 112	1, 060	1, 007	..
14	Other guarantees	—	—	—	—	..
15	Total indirect debt (less sinking funds)	384, 857	423, 529	478, 833	553, 363	..
16	Total direct and indirect debt (less sinking funds)	792, 979	816, 145	880, 168	929, 489	..

**TABLE 7. Direct and Indirect Debt – Provincial Governments
Ontario**
As at Fiscal Year Ends Nearest to December 31

No.		1954	1955	1956	1957	1958 (Interim)
		thousands of dollars				
	Direct debt					
1	Funded debt	980, 319	1, 022, 137	1, 196, 533	1, 279, 257	1, 577, 651
2	Less sinking funds	130, 218	152, 816	185, 941	197, 003	208, 602
3	Net funded debt	850, 101	869, 321	1, 010, 592	1, 082, 254	1, 369, 049
4	Short term treasury bills	—	—	—	—	..
5	Savings deposits and certificates	—	—	—	—	..
6	Temporary loans and overdrafts	28, 355	13, 938	7, 057	—	..
7	Other liabilities	126, 297	140, 652	152, 706	168, 449	..
8	Total direct debt (less sinking funds)	1, 004, 753	1, 023, 911	1, 170, 355	1, 250, 703	..
	Indirect debt					
9	Guaranteed bonds or debentures	936, 508	999, 749	1, 123, 906	1, 348, 156	1, 404, 582
10	Less sinking funds	7, 398	10, 839	13, 248	18, 020	25, 512
11	Net total items 9-10	929, 110	988, 910	1, 110, 658	1, 330, 136	1, 379, 070
12	Guaranteed bank loans	5, 285	1, 375	2, 465	4, 618	..
13	Municipal Improvement Assistance Act loans	—	—	—	—	..
14	Other guarantees	—	—	—	—	..
15	Total indirect debt (less sinking funds)	934, 395	990, 285	1, 113, 123	1, 334, 754	..
16	Total direct and indirect debt (less sinking funds)	1, 939, 148	2, 014, 196	2, 283, 478	2, 585, 457	..

**TABLE 8. Direct and Indirect Debt — Provincial Governments
Manitoba
As at Fiscal Year Ends Nearest to December 31**

No.		1954	1955	1956	1957	1958 (Interim)
		thousands of dollars				
	Direct debt					
1	Funded debt ¹	188,242	194,429	193,344	191,298	234,527
2	Less sinking funds ²	40,173	45,003	46,179	46,951	41,886
3	Net funded debt	148,069	149,426	147,165	144,347	192,641
4	Short term treasury bills	3,350	2,400	17,150	26,700	..
5	Savings deposits and certificates	—	—	—	—	..
6	Temporary loans and overdrafts	—	—	4,723	9,076	..
7	Other liabilities	6,764	7,140	8,050	10,105	..
8	Total direct debt (less sinking funds)	158,183	158,966	177,088	190,228	..
	Indirect debt					
9	Guaranteed bonds or debentures	27,277	32,518	32,808	40,250	52,800
10	Less sinking funds ²	—	—	13	50	50
11	Net total items 9-10	27,277	32,518	32,795	40,200	52,750
12	Guaranteed bank loans	—	—	—	—	..
13	Municipal Improvement Assistance Act loans	50	40	31	21	..
14	Other guarantees	—	—	4,000	20,000	..
15	Total indirect debt (less sinking funds)	27,327	32,558	36,826	60,221	..
16	Total direct and indirect debt (less sinking funds) ..	185,510	191,524	213,914	250,449	..

¹ Includes long term treasury bills.

² Sinking funds relating to bonds of Hydro-Electric Board guaranteed by the Province are merged with sinking funds relating to provincial direct issues for Hydro purposes and are included in item 2.

**TABLE 9. Direct and Indirect Debt — Provincial Governments
Saskatchewan
As at Fiscal Year Ends Nearest to December 31**

No.		1954	1955	1956	1957	1958 (Interim)
		thousands of dollars				
	Direct debt					
1	Funded debt ¹	206,503	231,867	256,764	309,751	362,263
2	Less sinking funds	23,491	18,851	26,727	35,296	31,356
3	Net funded debt	183,012	213,016	230,037	274,455	330,907
4	Short term treasury bills	1,500	10,946	1,500	3,000	..
5	Savings deposits and certificates	97	154	199	—	..
6	Temporary loans and overdrafts	—	—	—	—	..
7	Other liabilities	3,993	4,720	5,204	5,744	..
8	Total direct debt (less sinking funds)	188,602	228,836	236,940	283,199	..
	Indirect debt					
9	Guaranteed bonds or debentures	—	—	5,500	4,950	14,400
10	Less sinking funds	—	—	—	—	—
11	Net total items 9-10	—	—	5,500	4,950	14,400
12	Guaranteed bank loans	3,181	2,216	291	275	..
13	Municipal Improvement Assistance Act loans	273	246	220	194	..
14	Other guarantees	46	—	103	1,582	..
15	Total indirect debt (less sinking funds)	3,500	2,462	6,114	7,001	..
16	Total direct and indirect debt (less sinking funds) ..	192,102	231,298	243,054	290,200	..

¹ Includes long term treasury bills.

**TABLE 10. Direct and Indirect Debt — Provincial Governments
Alberta
As at Fiscal Year Ends Nearest to December 31**

No.		1954	1955	1956	1957	1958 ¹ (Interim)
		thousands of dollars				
	Direct debt					
1	Funded debt ²	88,684	85,502	82,234	30,174	29,139
2	Less sinking funds	—	—	—	—	—
3	Net funded debt	88,684	85,502	82,234	30,174	29,139
4	Short term treasury bills.....	—	—	—	—	..
5	Savings deposits and certificates.....	250	138	27	22	..
6	Temporary loans and overdrafts	—	—	—	—	..
7	Other liabilities	6,903	7,431	8,480	14,337	..
8	Total direct debt (less sinking funds)	95,837	93,071	90,741	44,533	..
	Indirect debt					
9	Guaranteed bonds or debentures	1	1	2,501	—	28,000
10	Less sinking funds	—	—	—	—	—
11	Net total items 9-10	1	1	2,501	—	28,000
12	Guaranteed bank loans	3,511	3,108	2,677	2,022	..
13	Municipal Improvement Assistance Act loans.....	276	245	214	182	..
14	Other guarantees .....	..	—	—	—	..
15	Total indirect debt (less sinking funds)	3,788	3,354	5,392	2,204	..
16	Total direct and indirect debt (less sinking funds) ..	99,625	96,425	96,133	46,737	..

¹ As at December 31, 1958.

² Includes long term treasury bills.

**TABLE 11. Direct and Indirect Debt — Provincial Governments
British Columbia
As at Fiscal Year Ends Nearest to December 31**

No.		1954	1955	1956	1957	1958 (Interim)
		thousands of dollars				
	Direct debt					
1	Funded debt ¹	226,705	212,661	200,907	183,756	179,857
2	Less sinking funds	56,784	56,455	72,329	88,173	108,739
3	Net funded debt	169,921	156,206	128,578	95,583	71,118
4	Short term treasury bills.....	—	100	—	—	..
5	Savings deposits and certificates.....	—	—	—	—	..
6	Temporary loans and overdrafts	—	—	—	—	..
7	Other liabilities.....	24,833	28,840	35,468	39,595	..
8	Total direct debt (less sinking funds)	194,754	185,146	164,046	135,178	..
	Indirect debt					
9	Guaranteed bonds or debentures	93,164	117,257	171,565	363,613	482,507
10	Less sinking funds	3,367	4,933	7,896	12,920	19,757
11	Net total items 9-10.....	89,797	112,324	163,669	350,693	462,750
12	Guaranteed bank loans	8,250	25,117	74,275	31,287	..
13	Municipal Improvement Assistance Act loans.....	785	682	581	487	..
14	Other guarantees	—	—	—	—	..
15	Total indirect debt (less sinking funds)	98,832	138,123	238,525	382,467	..
16	Total direct and indirect debt (less sinking funds) ..	293,586	323,269	402,571	517,645	..

¹ Includes long term treasury bills.

SECTION III

MUNICIPAL GOVERNMENTS

Direct and Indirect Debt

(As at fiscal year ended nearest to December 31, 1954 to 1958)

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**TABLE 12. Direct and Indirect Debt — Municipal Governments
Newfoundland
As at Fiscal Years Ended Nearest to December 31**

No.		1954	1955	1956	1957 ¹	1958 ¹
		thousands of dollars				
	Direct debt					
1	Funded debt	6,723	10,765	11,490	13,503	15,133
2	Less sinking funds	307	388	473	560	..
3	Net funded debt	6,416	10,377	11,017	12,943	..
4	Short term treasury bills	—	—	—	—	..
5	Temporary loans and overdrafts	23	91	728	—	..
6	Other liabilities	898	1,040	2,063	1,810	..
7	Total direct debt (less sinking funds)	7,337	11,508	13,808	14,753	..
	Indirect debt					
8	Guaranteed bonds or debentures	—	—	—	—	..
9	Less sinking funds	—	—	—	—	..
10	Net total items 8-9	—	—	—	—	..
11	Guaranteed bank loans	—	—	—	—	..
12	Total indirect debt (less sinking funds)	—	—	—	—	..
13	Total direct and indirect debt (less sinking funds) ...	7,337	11,508	13,808	14,753	..

¹ Estimated.

**TABLE 13. Direct and Indirect Debt — Municipal Governments
Prince Edward Island
As at Fiscal Years Ended Nearest to December 31**

No.		1954	1955	1956	1957	1958 ¹
		thousands of dollars				
	Direct debt					
1	Funded debt	4,780	5,985	6,335	7,243	8,440
2	Less sinking funds	1,028	1,156	1,299	1,412	..
3	Net funded debt	3,752	4,829	5,036	5,831	..
4	Short term treasury bills	—	—	—	—	..
5	Temporary loans and overdrafts	1,208	837	814	246	..
6	Other liabilities	266	269	258	1,039	..
7	Total direct debt (less sinking funds)	5,226	5,935	6,108	7,116	..
	Indirect debt					
8	Guaranteed bonds or debentures	—	—	—	—	..
9	Less sinking funds	—	—	—	—	..
10	Net total items 8-9	—	—	—	—	..
11	Guaranteed bank loans	—	—	—	—	..
12	Total indirect debt (less sinking funds)	—	—	—	—	..
13	Total direct and indirect debt (less sinking funds) ...	5,226	5,935	6,108	7,116	..

¹ Estimated.

**TABLE 14. Direct and Indirect Debt — Municipal Governments
Nova Scotia
As at Fiscal Years Ended Nearest to December 31**

No.		1954	1955	1956	1957 ¹	1958 ¹
		thousands of dollars				
	Direct debt					
1	Funded debt	62,493	62,902	67,144	67,638	70,832
2	Less sinking funds	9,074	8,225	7,148	6,100	..
3	Net funded debt	53,419	54,677	59,996	61,538	..
4	Short term treasury bills	—	—	—	—	..
5	Temporary loans and overdrafts	2,190	2,141	4,697	5,000	..
6	Other liabilities	4,227	4,496	7,266	8,000	..
7	Total direct debt (less sinking funds)	59,836	61,314	71,959	74,538	..
	Indirect debt					
8	Guaranteed bonds or debentures	1,141	1,129	1,134	1,200	..
9	Less sinking funds	243	273	280	300	..
10	Net total items 8-9	898	856	854	900	..
11	Guaranteed bank loans	—	—	—	—	..
12	Total indirect debt (less sinking funds)	898	856	854	900	..
13	Total direct and indirect debt (less sinking funds) ..	60,734	62,170	72,813	75,438	..

¹ Estimated.

**TABLE 15. Direct and Indirect Debt — Municipal Governments
New Brunswick
As at Fiscal Years Ended Nearest to December 31**

No.		1954	1955	1956	1957	1958 ¹
		thousands of dollars				
	Direct debt					
1	Funded debt	59,801	63,967	68,061	75,221	80,085
2	Less sinking funds	6,533	6,361	6,495	6,637	..
3	Net funded debt	53,268	57,606	61,566	68,584	..
4	Short term treasury bills	—	—	—	—	..
5	Temporary loans and overdrafts	3,683	3,529	5,137	6,303	..
6	Other liabilities	3,113	3,925	3,519	3,576	..
7	Total direct debt (less sinking funds)	60,064	65,060	70,222	78,463	..
	Indirect debt					
8	Guaranteed bonds or debentures	3,719	3,757	3,591	3,377	..
9	Less sinking funds	—	—	—	—	..
10	Net total items 8-9	3,719	3,757	3,591	3,377	..
11	Guaranteed bank loans	—	—	—	—	..
12	Total indirect debt (less sinking funds)	3,719	3,757	3,591	3,377	..
13	Total direct and indirect debt (less sinking funds) ..	63,783	68,817	73,813	81,840	..

¹ Estimated.

**TABLE 16. Direct and Indirect Debt — Municipal Governments
Quebec
As at Fiscal Years Ended Nearest to December 31**

No.		1954	1955	1956	1957	1958 ¹
		thousands of dollars				
	Direct debt					
1	Funded debt	690,812	776,169	793,147	891,636	1,060,000
2	Less sinking funds	17,691	17,146	15,678	14,419	..
3	Net funded debt	673,121	759,023	777,469	877,217	..
4	Short term treasury bills	—	—	—	—	..
5	Temporary loans and overdrafts	35,025	32,777	39,813	65,756	..
6	Other liabilities	63,529	63,412	151,101	83,991	..
7	Total direct debt (less sinking funds)	771,675	855,212	968,383	1,026,964	..
	Indirect debt					
8	Guaranteed bonds or debentures	—	—	—	—	..
9	Less sinking funds	—	—	—	—	..
10	Net total items 8-9	—	—	—	—	..
11	Guaranteed bank loans	431	332	228	117	..
12	Total indirect debt (less sinking funds)	431	332	228	117	..
13	Total direct and indirect debt (less sinking funds)	772,106	855,544	968,611	1,027,081	..

¹ Estimated.

**TABLE 17. Direct and Indirect Debt — Municipal Governments
Ontario
As at Fiscal Years Ended Nearest to December 31**

No.		1954	1955	1956	1957	1958 ¹
		thousands of dollars				
	Direct debt					
1	Funded debt	730,549	809,026	935,495	1,079,846	1,238,178
2	Less sinking funds	5,274	3,721	6,087	10,989	..
3	Net funded debt	725,275	805,305	929,408	1,068,857	..
4	Short term treasury bills	—	—	—	—	..
5	Temporary loans and overdrafts	50,093	61,837	84,266	92,062	..
6	Other liabilities	69,287	68,662	88,900	98,065	..
7	Total direct debt (less sinking funds)	844,655	935,804	1,102,574	1,258,984	..
	Indirect debt					
8	Guaranteed bonds or debentures	9,943	8,834	8,083	7,158	..
9	Less sinking funds	390	90	95	—	..
10	Net total items 8-9	9,553	8,784	7,988	7,158	..
11	Guaranteed bank loans	—	—	—	—	..
12	Total indirect debt (less sinking funds)	9,553	8,784	7,988	7,158	..
13	Total direct and indirect debt (less sinking funds)	854,208	944,548	1,110,562	1,266,142	..

¹ Estimated.

**TABLE 18. Direct and Indirect Debt—Municipal Governments
Manitoba
As at Fiscal Years Ended Nearest to December 31**

No.		1954	1955	1956	1957	1958 ¹
		thousands of dollars				
	Direct debt					
1	Funded debt	83,624	91,899	106,644	113,470	121,073
2	Less sinking funds	14,851	15,818	17,570	16,409	..
3	Net funded debt	68,773	76,081	89,074	97,061	..
4	Short term treasury bills	—	—	—	—	..
5	Temporary loans and overdrafts	7,378	9,585	7,373	8,096	..
6	Other liabilities	6,789	7,098	7,382	8,947	..
7	Total direct debt (less sinking funds)	82,940	92,764	103,829	114,104	..
	Indirect debt					
8	Guaranteed bonds or debentures	1,272	1,233	1,192	3,149	..
9	Less sinking funds	—	—	—	—	..
10	Net total items 8-9	1,272	1,233	1,192	3,149	..
11	Guaranteed bank loans	—	—	—	—	..
12	Total indirect debt (less sinking funds)	1,272	1,233	1,192	3,149	..
13	Total direct and indirect debt (less sinking funds) ..	84,212	93,997	105,021	117,253	..

¹ Estimated.

**TABLE 19. Direct and Indirect Debt—Municipal Governments
Saskatchewan
As at Fiscal Years Ended Nearest to December 31**

No.		1954	1955	1956	1957	1958 ¹
		thousands of dollars				
	Direct debt					
1	Funded debt	59,855	71,267	83,661	96,196	110,643
2	Less sinking funds	6,852	8,275	8,331	8,194	..
3	Net funded debt	53,003	62,992	75,330	88,002	..
4	Short term treasury bills	—	—	—	—	..
5	Temporary loans and overdrafts	5,777	8,862	8,075	6,119	..
6	Other liabilities	13,707	14,002	15,567	17,016	..
7	Total direct debt (less sinking funds)	72,487	85,856	98,972	111,137	..
	Indirect debt					
8	Guaranteed bonds or debentures	—	—	—	—	..
9	Less sinking funds	—	—	—	—	..
10	Net total items 8-9	—	—	—	—	..
11	Guaranteed bank loans	—	—	—	—	..
12	Total indirect debt (less sinking funds)	—	—	—	—	..
13	Total direct and indirect debt (less sinking funds) ..	72,487	85,856	98,972	111,137	..

¹ Estimated.

**TABLE 20. Direct and Indirect Debt — Municipal Governments
Alberta
As at Fiscal Years Ended Nearest to December 31**

No.		1954	1955	1956	1957	1958 ¹
		thousands of dollars				
	Direct debt					
1	Funded debt	194,013	230,717	270,380	316,010	344,677
2	Less sinking funds	1,294	1,566	1,964	2,378	..
3	Net funded debt	192,719	229,151	268,416	313,632	..
4	Short term treasury bills	—	—	—	—	..
5	Temporary loans and overdrafts	7,869	5,827	12,824	12,769	..
6	Other liabilities	26,214	26,064	36,016	37,721	..
7	Total direct debt (less sinking funds)	226,802	261,042	317,256	364,122	..
	Indirect debt					
8	Guaranteed bonds or debentures	—	—	299	—	..
9	Less sinking funds	—	—	—	—	..
10	Net total items 8-9	—	—	299	—	..
11	Guaranteed bank loans	364	—	—	60	..
12	Total indirect debt (less sinking funds)	364	—	299	60	..
13	Total direct and indirect debt (less sinking funds) ..	227,166	261,042	317,555	364,182	..

¹ Estimated.

**TABLE 21. Direct and Indirect Debt — Municipal Governments
British Columbia
As at Fiscal Years Ended Nearest to December 31**

No.		1954	1955	1956	1957	1958 ¹
		thousands of dollars				
	Direct debt					
1	Funded debt	220,052	285,730	303,239	328,428	343,119
2	Less sinking funds	26,051	30,264	33,358	37,023	..
3	Net funded debt	194,001	255,466	269,881	291,405	..
4	Short term treasury bills	—	—	—	—	..
5	Temporary loans and overdrafts	2,344	2,245	3,633	8,227	..
6	Other liabilities	12,296	14,967	14,924	16,500	..
7	Total direct debt (less sinking funds)	208,641	272,678	288,438	316,132	..
	Indirect debt					
8	Guaranteed bonds or debentures	16	16	16	—	..
9	Less sinking funds	13	15	16	—	..
10	Net total items 8-9	3	1	—	—	..
11	Guaranteed bank loans	—	—	—	—	..
12	Total indirect debt (less sinking funds)	3	1	—	—	..
13	Total direct and indirect debt (less sinking funds) ..	208,644	272,679	288,438	316,132	..

¹ Estimated.

